

City of Detroit

CITY COUNCIL

IRVIN CORLEY, JR.
FISCAL ANALYST
(313) 224-1076

FISCAL ANALYSIS DIVISION
Coleman A. Young Municipal Center
2 Woodward Avenue, Suite 218
Detroit, Michigan 48226
FAX: (313) 224-2783
E-Mail: cc-fiscal@ci.detroit.mi.us

ANNE MARIE LANGAN
ASSISTANT FISCAL ANALYST
(313) 224-1078

TO: COUNCILMEMBERS

FROM: Irvin Corley, Jr., Director *ICJ*
Anne Marie Langan, Deputy Director *AML*

DATE: February 8, 2007

RE: Details of the State Convention Facility Development Act of 1985
(P.A. 106) and the State Convention Facility Development Fund

Early last month, Councilmember Watson requested that our office review the state act that set up the State Convention Facility Development Fund, as well as the use of the collected funds and how they are disbursed.

Attached are two documents – the actual Act 106 of 1985 as well as a report on the proceeds of the fund produced by the state's treasury department. The report on the State of Michigan Convention Facility Development Fund is an excellent report that has an overview of the act, an explanation of the manner in which the funds are distributed and tables that show collections and disbursements since 1986.

Since 1985, the act has covered the debt service for Cobo Hall expansion totaling \$346.6 million and has provided special principal reduction payments of \$10.8 million for a total of \$357.3 million out of a total collection of \$746.7 million from the Accommodation and Liquor taxes, which is 48% of the fund. According to the Act, these payments must be made first.

Liquor tax collections are itemized by county including a breakout of the city of Detroit, by the State Liquor Commission. Accommodation tax, which is collected by the State Treasury, is not broken out by county or city. It is only collected in Wayne, Oakland and Macomb counties. No other county has the population requirement noted in the act for the accommodation tax to be implemented.

We did receive some data from the Metropolitan Detroit Convention Bureau on hotel rooms and learned that of the 29,737 rooms currently in the tri- county area, 15% are in Detroit, 26% are in the remainder of Wayne County, 43% are in Oakland County and 16% are in Macomb County. This is not a complete indication on how the Accommodation tax collection truly breaks out due to the

fact that the tax is charged on a sliding scale based on the number of rooms a hotel has, anywhere from 3%-6% in Detroit and 1.5%-5% in the other counties. But the breakdown of rooms begins to suggest from where the taxes are collected.

Looking at the total of \$357.3 million that has been turned over to the Trustee for the bondholders for Cobo Hall expansion debt service since 1986, a breakdown would be as follows: the \$260.4 million collected in the tri-county area from the Accommodations Tax; the \$84.5 million collected in Detroit from the Liquor Excise Tax; \$12.4 million of the \$166.3 million collected in the tri-county area outside of Detroit from the Liquor Excise Tax.

When reviewing the annual collections and disbursements from 1996 to 2005, the entire amount of the Detroit Liquor Tax has not been needed to cover the debt service payment. As shown in the attachment "Table 1", in 2000, 2001, 2002 and 2005, none of the Detroit Liquor Tax collected was needed to cover debt service. Since 1996, there has been \$33.5 million collected in Detroit for Liquor Tax that has gone to the "Liquor Surplus Section" of the act and has been passed out to all 83 counties in accordance with the sections 10(2)(b) and 10(2)(c). However in the 10 years prior to 1996, there was \$ 49 million more spent on the debt service payments for Civic Center expansion than just the Accommodations Tax and the Detroit Liquor Tax collections, which came from the tri-counties, with a small amount coming from the out state counties.

Since 1986 the combined collections in Detroit for Accommodation Tax and Liquor Tax have totaled \$124 million, about 35% of what was necessary to cover the debt service.

The tri-counties – Wayne, Oakland, Macomb – since 1986 received \$76.9 million back from the \$166.3 million in Liquor Tax that was collected in the tri-counties under a provision of the Act "Liquor Tax Surplus", section 10(2)(c). And as stated above, the Accommodations Tax from the tri-counties was used to cover Cobo Hall debt service.

The 80 out state counties have received 99% of the initial Liquor Tax Contribution back as mandated by the act, once the Cobo debt service requirements are fulfilled, section 10(2)(b). In 1988, the debt service requirements exceeded the accommodations tax collections and the liquor tax collections in Detroit and the tri-counties, so \$235,000 from the out state counties liquor tax collection was used for debt service. Like the tri-counties, under the provision of the Liquor Tax Surplus section 10(2)(c), the out state counties also receive a percentage of the "surplus" tax collections. The funds are divided based on the counties' (including the tri-counties') original contribution.

In 2004 and 2005, the legislature amended the Act to provide for \$2.075 million to the State Sports Tourism Fund for the purpose of covering expenses associated with the Super Bowl.

All payouts from the fund appear to follow the language in the State Convention Facility Development Act (106).

Both the Liquor Excise Tax and Accommodations Taxes sunset on December 31, 2015. The Cobo Hall bonds are expected to be repaid by September 30, 2015.

Attachments (30)

cc: Council Divisions
Auditor General
Roger Short, Finance Director
Donita Crumpler, Debt Manager
Kandia Milton, Mayor's Office

Table 1

	A	B	C	D	E	F	G	H
1								
2								
3		PA 106 of 1985 Accommodations Tax	Debt Service	Special Payment	Difference Columns B-C-D	Detroit Liquor Tax	Difference Columns E-F	
4								
5	1986	8,461,815	16,392,796	-	(7,930,981)	4,278,823	(3,652,158)	
6	1987	8,695,863	19,536,184	234,048	(11,074,369)	4,131,050	(6,943,319)	
7	1988	9,167,406	19,699,135	471,543	(11,003,272)	3,905,393	(7,097,879)	
8	1989	9,922,067	18,712,844	754,661	(9,545,438)	3,847,110	(5,698,328)	
9	1990	10,304,057	18,954,944	381,989	(9,032,876)	3,897,448	(5,135,428)	
10	1991	9,633,015	18,681,744	-	(9,048,729)	4,008,155	(5,040,574)	
11	1992	9,559,853	18,682,944	-	(9,123,091)	4,026,273	(5,096,818)	
12	1993	10,303,023	18,682,514	743,170	(9,122,661)	4,005,922	(5,116,739)	
13	1994	11,413,168	17,431,391	1,110,144	(7,128,367)	3,927,566	(3,200,801)	
14	1995	12,213,041	17,397,681	837,223	(6,021,863)	3,923,189	(2,098,674)	(49,080,718)
15	1996	13,369,807	16,228,977	1,110,849	(3,970,019)	3,976,065	6,046	
16	1997	14,008,984	16,229,015	639,177	(2,859,208)	3,784,270	925,062	
17	1998	15,619,216	16,231,980	1,610,232	(2,222,996)	4,188,078	1,965,082	
18	1999	16,788,904	16,230,867	1,169,688	(611,651)	4,326,929	3,715,278	
19	2000	18,319,122	16,285,528	1,530,217	503,377	4,573,751	5,077,128	
20	2001	17,476,966	16,268,203	-	1,208,763	4,715,056	5,923,819	
21	2002	16,710,850	16,278,163	-	432,687	4,675,861	5,108,548	
22	2003	15,010,089	16,217,213	-	(1,207,124)	4,773,738	3,566,614	
23	2004	16,179,176	16,217,163	94,087	(132,074)	4,917,267	4,785,193	
24	2005	17,250,575	16,216,680	71,399	962,496	4,639,099	5,601,595	36,674,365
25		260,406,997	346,575,966	10,758,427	(96,927,396)	84,521,043	(12,406,353)	(12,406,353)

STATE CONVENTION FACILITY DEVELOPMENT ACT
Act 106 of 1985

AN ACT to impose a state excise tax on persons engaged in the business of providing rooms for dwelling, lodging, or sleeping purposes to transient guests in certain counties; to provide for the levy, assessment, and collection of the tax; to provide for the disposition and appropriation of the collections from the tax; to create a convention facility development fund; to authorize the distributions from the fund; to authorize the use of distributions from the tax as security for any bonds, obligations, or other evidences of indebtedness issued to finance convention facilities as provided by law; to prescribe certain other matters relating to bonds, obligations, or other evidences of indebtedness issued for such purposes.

History: 1985, Act 106, Imd. Eff. July 30, 1985.

The People of the State of Michigan enact:

207.621 Short title.

Sec. 1. This act shall be known and may be cited as the "state convention facility development act".

History: 1985, Act 106, Imd. Eff. July 30, 1985.

207.622 Legislative finding.

Sec. 2. The legislature of this state finds that there exists in this state a continuing need for programs to promote tourism and convention business in order to assist in the prevention of unemployment and the alleviation of the conditions of unemployment, to preserve existing jobs, and to create new jobs to meet the employment demands of population growth. To achieve these purposes, it is necessary to assist and encourage local units of government to acquire, construct, improve, enlarge, renew, replace, repair, furnish, and equip convention facilities and the real property on which they are located and to refinance these activities.

History: 1985, Act 106, Imd. Eff. July 30, 1985;—Am. 1993, Act 58, Eff. Apr. 1, 1994.

Compiler's note: On March 31, 1993, the Senate passed SB 537 and transmitted it to the House of Representatives, which, on April 29, 1993, passed SB 537, voted to give the bill immediate effect, and returned it to the Senate. On May 5, 1993, the Senate voted to give SB 537 immediate effect and ordered it enrolled. Enrolled SB 537 was presented to the Governor at 8:59 a.m. on May 6, 1993. On May 18, 1993, the Senate sent a message to the Governor respectfully requesting the return of enrolled SB 537; the Governor voluntarily complied with this request and returned enrolled SB 537 to the Senate; following the return of the bill to the Senate chamber, the Senate voted to vacate the enrollment of SB 537; a motion to reconsider the vote by which the bill had been given immediate effect was then made, and its consideration postponed.

A letter dated June 9, 1993, from Stanley D. Steinborn, Chief Assistant Attorney General, to Phillip T. Frangos, Deputy Secretary of State, advised him that "Senate Bill No. 537 is now law and it should be assigned a public act number." At 4:15 p.m. on June 9, 1993, the Secretary of State accepted for filing at the Department of State's Great Seal Office a copy of SB 537 and assigned Public Act No. 58 to the filed document. The filed copy of SB 537 was not the copy presented to the Governor and did not carry the Governor's signature.

On June 11, 1993, Dick Posthumus, Majority Leader of the Michigan Senate, John J.H. Schwarz, Assistant President Pro Tempore of the Michigan Senate, and Willis H. Snow, Secretary of the Michigan Senate filed a Complaint for Declaratory Judgment in the 30th Judicial Circuit Court on June 11, 1993, (Docket No. 93-74943), requesting the court to enter judgment in their favor, as follows:

Declaring that Senate Bill 537, the original linen of which is in the possession of the Michigan Senate, and which has never been signed into law by the Governor, has not become law;

Declaring that Senate Bill 537, the original linen of which is in the possession of the Michigan Senate, and which has never been signed into law by the Governor, rightfully remains before the Michigan Senate;

Declaring that any action taken by the Defendants inconsistent with the above declarations is unauthorized and unlawful;

Ordering the Defendant RICHARD H. AUSTIN to vacate the enrollment of Senate Bill 537 as a Public Act of 1993.

Ordering any and all other relief declared appropriate by this Court."

On July 1, 1993, the Senate voted to reconsider its vote giving the bill immediate effect and then defeated a motion to give the bill immediate effect. Senate Bill 537 was ordered enrolled on the same date and presented to the Governor at 3:23 p.m. on July 6, 1993.

Also on July 1, 1993, the Senate adopted Senate Resolution No. 179 authorizing the Michigan Senate to seek legal action to vacate the assignment of a public act number to SB 537. In accordance with that resolution, an amended complaint was filed on July 14, 1993, adding the Michigan Senate as a plaintiff and requesting the court to enter judgment in plaintiffs' favor, as follows:

Declaring that Senate Bill 537 has not become law, and will not become law until such time as the newly enrolled bill has been duly signed by the Governor, or until such time as the bill is passed by a two-thirds vote of both houses of the Legislature, in the event that the newly enrolled bill should be vetoed by the Governor, or until such time as the newly enrolled bill has remained in the possession of the Governor for a period of more than 14 days, during which time the Legislature has remained in session, without having been signed, vetoed, or otherwise returned to the Legislature by the Governor;

Declaring that Senate Bill 537 was lawfully returned to the Senate, and its enrollment lawfully vacated, on May 18, 1993, and that the bill rightfully remained before the Michigan Senate from that date until its subsequent presentment to the Governor on July 6, 1993;

Declaring that any action taken by the Defendants inconsistent with the above declarations is unauthorized and unlawful;

Ordering the Defendant RICHARD H. AUSTIN to vacate the assignment, to Senate Bill 537, of Public Act No. 58 of the Public Acts of 1993.

Declaring that Senate Bill 537 shall not take effect until the expiration of 90 days after the final adjournment of the current legislative session, in accordance with Article IV, § 27 of the Michigan Constitution, if the newly enrolled bill is signed by the Governor, is passed by a two-thirds vote of both houses of the Legislature, overriding a gubernatorial veto, or if the newly enrolled bill remains in the

Rendered Friday, January 12, 2007

Page 1

Michigan Compiled Laws Complete Through PA 461, 463-469, 471-474, 476, 477, 479-482, 485, 487, 490, 491, 495, 498, 499, 512, 513, 515-517, 520, 524-526, 530-533, 535-540, 542-560, 562-564, 571, 575, 580, 582, 583, 586, 587, 591, 593, 601, 604, and 617 of 2006

possession of the Governor for a period of more than 14 days, during which time the Legislature has remained in session, without having been signed, vetoed, or otherwise returned to the Legislature by the Governor, in accordance with Article IV, § 33 of the Michigan Constitution.

Ordering the Defendant RICHARD H. AUSTIN to assign a new public act number to Senate Bill 537 if the newly enrolled bill is signed by the Governor, is passed by a two-thirds vote of both houses of the Legislature, overriding a gubernatorial veto, or if the newly enrolled bill remains in the possession of the Governor for a period of more than 14 days, during which time the Legislature has remained in session, without having been signed, vetoed, or otherwise returned to the Legislature by the Governor, in accordance with Article IV, § 33 of the Michigan Constitution.

Ordering any and all other relief declared appropriate by this Court."

The Governor signed enrolled Senate Bill 537 at 8:10 a.m. on July 16, 1993, and filed it with the Secretary of State at 11:02 a.m. on that date. A public act number was not assigned to this filing.

On September 7, 1993, the Ingham County Circuit Court, Giddings J., determined that Plaintiffs lacked standing and that Defendants had raised a meritorious defense and were entitled to judgment as a matter of law. Defendants' Motion for Summary Disposition was granted.

Plaintiffs filed an appeal of the Circuit Court ruling with the Michigan Court of Appeals on September 13, 1993. (Court of Appeals Docket No. 168092). This appeal is currently pending.

Sec. 2 of Act 106 of 1985, being § 207.622 of the Michigan Compiled Laws, as originally enacted, reads:

"Sec. 2. The legislature of the state finds and declares that there exists in this state a continuing need for programs to promote tourism and convention business in order to assist in the prevention of unemployment and the alleviation of the conditions of unemployment, to preserve existing jobs, and to create new jobs to meet the employment demands of population growth. In order to achieve these purposes it is necessary to assist and encourage local units of government to acquire, construct, improve, enlarge, renew, replace, repair, furnish, and equip convention facilities and the real property on which they are located."

207.623 Definitions.

Sec. 3. As used in this act:

(a) "Accommodations" means the room or other space provided to transient guests for dwelling, lodging, or sleeping, including furnishings and other accessories in a facility which is not a campground, hospital, nursing home, emergency shelter, or community mental health or community substance abuse treatment facility. Accommodations do not include food or beverages.

(b) "Commissioner" means the state commissioner of revenue.

(c) "Convention facility" means 1 or more facilities owned or leased by a local governmental unit that are any combination of a convention hall, auditorium, meeting rooms, and exhibition areas that are separate and distinct and contiguous to each other, and related adjacent public areas generally available to members of the public for lease on a short-term basis for holding conventions, meetings, exhibits, and similar events and the necessary site or sites therefor, together with appurtenant properties necessary and convenient for use in connection with the facility.

(d) "Convention hotel" means a facility used in the business of providing accommodations which has more than 80 rooms for providing accommodations to transient guests and which complies with all of the following:

(i) Located within a county having a population according to the most recent decennial census of 600,000 or more.

(ii) Located within a county that is 1 or more of the following:

(A) A county which has a convention facility with 350,000 square feet or more of total exhibit space.

(B) A county that has 2,000 or more rooms to provide accommodations for transient guests.

(e) "Person" means a natural person, partnership, fiduciary, association, corporation, or other entity.

(f) "Room charge" means the charge imposed for the use or occupancy of accommodations, excluding charges for food, beverages, telephone services, the use tax imposed pursuant to Act No. 94 of the Public Acts of 1937, being sections 205.91 to 205.111 of the Michigan Compiled Laws, or like services paid in connection with the charge. Room charge does not include reimbursement of the assessment imposed by the community convention or tourism marketing act, Act No. 395 of the Public Acts of 1980, being sections 141.871 to 141.880 of the Michigan Compiled Laws, the convention and tourism marketing act, Act No. 383 of the Public Acts of 1980, being sections 141.881 to 141.889 of the Michigan Compiled Laws, or this act.

(g) "Transient guest" means a natural person staying less than 30 consecutive days.

History: 1985, Act 106, Imd. Eff. July 30, 1985.

207.624 Excise tax; rates; exemption.

Sec. 4. (1) There is hereby levied upon and there shall be collected from any person engaged in the business of providing accommodations to transient guests in a convention hotel, whether or not membership is required, an excise tax at the following rates:

(a) For a convention hotel located within a qualified local governmental unit under section 9(3), the following:

- (i) A rate of 3% of the room charge for accommodations in a convention hotel with 81 to 160 rooms.
- (ii) A rate of 6% of the room charge for accommodations in a convention hotel with more than 160 rooms.
- (b) For all other convention hotels not subject to the tax rates imposed by subdivision (a), the following:
 - (i) A rate of 1.5% of the room charge for accommodations in a convention hotel with 81 to 160 rooms.
 - (ii) A rate of 5% of the room charge for accommodations in a convention hotel with more than 160 rooms.
- (2) Beginning with the state fiscal year 1987, a person engaged in the business of providing accommodations to transient guests in a convention hotel is exempt from the tax imposed by this act for any state fiscal year in which appropriations of the tax collections pursuant to this act from that convention hotel have not been made for distributions pursuant to section 9 that would be received by a qualified local governmental unit from the collections of the tax under this act or the convention facility promotion tax act that the qualified local governmental unit is eligible to receive.

History: 1985, Act 106, Imd. Eff. July 30, 1985.

207.625 Excise tax; time and manner of collection; administration of tax.

Sec. 5. (1) The excise tax shall be collected at the same time and in the same manner as the use tax pursuant to the use tax act, Act No. 94 of the Public Acts of 1937, being sections 205.91 to 205.111 of the Michigan Compiled Laws.

(2) The tax imposed by this act shall be administered by the revenue division of the department of treasury pursuant to Act No. 122 of the Public Acts of 1941, being sections 205.1 to 205.30 of the Michigan Compiled Laws.

History: 1985, Act 106, Imd. Eff. July 30, 1985.

207.626 Tax cumulative.

Sec. 6. The excise tax imposed and levied by the state pursuant to this act shall be in addition to any other taxes, charges, or fees imposed by law upon accommodations.

History: 1985, Act 106, Imd. Eff. July 30, 1985.

207.628 Disposition of collections; use of fund; contract requirement.

Sec. 8. (1) The collections from the tax imposed by section 4 shall be deposited in the state treasury, to the credit of the convention facility development fund, which is hereby created within the state treasury. Collections from the additional tax on spirits imposed pursuant to the tourism and convention facility promotion tax act, Act No. 107 of the Public Acts of 1985, being sections 436.141 to 436.148 of the Michigan Compiled Laws, shall also be deposited to the credit of the convention facility development fund.

(2) The convention facility development fund shall be distributed to local governmental units for use only for 1 or more of the following purposes:

- (a) Acquiring, constructing, improving, enlarging, renewing, replacing, or leasing a convention facility.
- (b) In conjunction with an activity listed in subdivision (a), repairing, furnishing, and equipping the convention facility.
- (c) Refinancing an activity listed in subdivision (a) or (b).

(3) A contract made by a local governmental unit for the purposes included in subsection (2)(a) or (b) concerning a convention facility funded by distributions pursuant to section 9 shall contain a guaranteed maximum price for the total cost of activities conducted for these purposes pursuant to that contract.

History: 1985, Act 106, Imd. Eff. July 30, 1985;—Am. 1993, Act 58, Eff. Apr. 1, 1994.

Compiler's note: On March 31, 1993, the Senate passed SB 537 and transmitted it to the House of Representatives, which, on April 29, 1993, passed SB 537, voted to give the bill immediate effect, and returned it to the Senate. On May 5, 1993, the Senate voted to give SB 537 immediate effect and ordered it enrolled. Enrolled SB 537 was presented to the Governor at 8:59 a.m. on May 6, 1993. On May 18, 1993, the Senate sent a message to the Governor respectfully requesting the return of enrolled SB 537; the Governor voluntarily complied with this request and returned enrolled SB 537 to the Senate; following the return of the bill to the Senate chamber, the Senate voted to vacate the enrollment of SB 537; a motion to reconsider the vote by which the bill had been given immediate effect was then made, and its consideration postponed.

A letter dated June 9, 1993, from Stanley D. Steinborn, Chief Assistant Attorney General, to Phillip T. Frangos, Deputy Secretary of State, advised him that "Senate Bill No. 537 is now law and it should be assigned a public act number." At 4:15 p.m. on June 9, 1993, the Secretary of State accepted for filing at the Department of State's Great Seal Office a copy of SB 537 and assigned Public Act No. 58 to the filed document. The filed copy of SB 537 was not the copy presented to the Governor and did not carry the Governor's signature.

On June 11, 1993, Dick Posthumus, Majority Leader of the Michigan Senate, John J.H. Schwarz, Assistant President Pro Tempore of the Michigan Senate, and Willis H. Snow, Secretary of the Michigan Senate filed a Complaint for Declaratory Judgment in the 30th Judicial Circuit Court on June 11, 1993, (Docket No. 93-74943), requesting the court to enter judgment in their favor, as follows:

Declaring that Senate Bill 537, the original linen of which is in the possession of the Michigan Senate, and which has never been signed into law by the Governor, has not become law;

Declaring that Senate Bill 537, the original linen of which is in the possession of the Michigan Senate, and which has never been signed into law by the Governor, rightfully remains before the Michigan Senate;

Declaring that any action taken by the Defendants inconsistent with the above declarations is unauthorized and unlawful;
Ordering the Defendant RICHARD H. AUSTIN to vacate the enrollment of Senate Bill 537 as a Public Act of 1993.

Ordering any and all other relief declared appropriate by this Court."

On July 1, 1993, the Senate voted to reconsider its vote giving the bill immediate effect and then defeated a motion to give the bill immediate effect. Senate Bill 537 was ordered enrolled on the same date and presented to the Governor at 3:23 p.m. on July 6, 1993.

Also on July 1, 1993, the Senate adopted Senate Resolution No. 179 authorizing the Michigan Senate to seek legal action to vacate the assignment of a public act number to SB 537. In accordance with that resolution, an amended complaint was filed on July 14, 1993, adding the Michigan Senate as a plaintiff and requesting the court to enter judgment in plaintiffs' favor, as follows:

Declaring that Senate Bill 537 has not become law, and will not become law until such time as the newly enrolled bill has been duly signed by the Governor, or until such time as the bill is passed by a two-thirds vote of both houses of the Legislature, in the event that the newly enrolled bill should be vetoed by the Governor, or until such time as the newly enrolled bill has remained in the possession of the Governor for a period of more than 14 days, during which time the Legislature has remained in session, without having been signed, vetoed, or otherwise returned to the Legislature by the Governor;

Declaring that Senate Bill 537 was lawfully returned to the Senate, and its enrollment lawfully vacated, on May 18, 1993, and that the bill rightfully remained before the Michigan Senate from that date until its subsequent presentment to the Governor on July 6, 1993;

Declaring that any action taken by the Defendants inconsistent with the above declarations is unauthorized and unlawful;

Ordering the Defendant RICHARD H. AUSTIN to vacate the assignment, to Senate Bill 537, of Public Act No. 58 of the Public Acts of 1993.

Declaring that Senate Bill 537 shall not take effect until the expiration of 90 days after the final adjournment of the current legislative session, in accordance with Article IV, § 27 of the Michigan Constitution, if the newly enrolled bill is signed by the Governor, is passed by a two-thirds vote of both houses of the Legislature, overriding a gubernatorial veto, or if the newly enrolled bill remains in the possession of the Governor for a period of more than 14 days, during which time the Legislature has remained in session, without having been signed, vetoed, or otherwise returned to the Legislature by the Governor, in accordance with Article IV, § 33 of the Michigan Constitution.

Ordering the Defendant RICHARD H. AUSTIN to assign a new public act number to Senate Bill 537 if the newly enrolled bill is signed by the Governor, is passed by a two-thirds vote of both houses of the Legislature, overriding a gubernatorial veto, or if the newly enrolled bill remains in the possession of the Governor for a period of more than 14 days, during which time the Legislature has remained in session, without having been signed, vetoed, or otherwise returned to the Legislature by the Governor, in accordance with Article IV, § 33 of the Michigan Constitution.

Ordering any and all other relief declared appropriate by this Court."

The Governor signed enrolled Senate Bill 537 at 8:10 a.m. on July 16, 1993, and filed it with the Secretary of State at 11:02 a.m. on that date. A public act number was not assigned to this filing.

On September 7, 1993, the Ingham County Circuit Court, Giddings J., determined that Plaintiffs lacked standing and that Defendants had raised a meritorious defense and were entitled to judgment as a matter of law. Defendants' Motion for Summary Disposition was granted.

Plaintiffs filed an appeal of the Circuit Court ruling with the Michigan Court of Appeals on September 13, 1993. (Court of Appeals Docket No. 168092). This appeal is currently pending.

Sec. 8 of Act 106 of 1985, being 207.628 of the Michigan Compiled Laws, as originally enacted, reads:

"Sec. 8.

The collections from the tax imposed pursuant to section 4 shall be deposited in the state treasury, to the credit of the convention facility development fund which is hereby created within the state treasury. Collections from the additional tax on spirits imposed pursuant to the convention facility promotion tax act shall also be deposited to the credit of the convention facility development fund.

The convention facility development fund shall be distributed to local governmental units for use only for the purpose of acquiring, constructing, improving, enlarging, renewing, replacing, or leasing a convention facility, or in conjunction with these activities repairing, furnishing, and equipping the convention facility.

Any contract made by a local governmental unit for the purposes included in this section concerning a convention facility funded by distributions pursuant to section 9 shall contain a guaranteed maximum price for the total cost of activities conducted for these purposes pursuant to that contract."

207.629 Distribution of fund generally; "qualified local governmental unit" defined; state sports tourism fund; distribution for Super Bowl XL activities.

Sec. 9. (1) On or before the thirtieth day of each month, the state treasurer shall make a distribution from the convention facility development fund to a qualified local governmental unit. The distribution shall be an amount equal to the sum of the collections from the excise tax levied for accommodations under this act for the previous month from the convention hotels in the county in which the convention facility is or is to be located and in any county in which convention hotels are located that is contiguous to the county in which the convention facility is located, or is to be located, and the additional tax imposed under section 1207 of the Michigan liquor control code of 1998, 1998 PA 58, MCL 436.2207, for the previous month received in the fund. However, distributions for any state fiscal year to any qualified local governmental unit shall not exceed an amount equal to the amount pledged, assigned, or dedicated by the qualified local governmental unit pursuant to section 11 for the payment during that state fiscal year of bonds, obligations, or other evidences of indebtedness incurred for the purposes specified in this act, plus any amount necessary to maintain a fully funded debt reserve or other reserves intended to secure the principal and interest on the bonds, obligations, or other evidences of indebtedness as contained in the resolution or ordinance authorizing their issuance.

(2) Notwithstanding the distributions provided by subsection (1), if a local governmental unit becomes a qualified local governmental unit entitled to receive distributions from the tax imposed under section 1207 of the Michigan liquor control code of 1998, 1998 PA 58, MCL 436.2207, or from the tax imposed by this act in

counties in which the convention facility is located or in a county in which a convention hotel is located that is contiguous to the county in which the convention facility is located, no other qualified local governmental unit is entitled to distributions pursuant to this section for which that qualified local governmental unit has previously become entitled.

(3) As used in this act, "qualified local governmental unit" means a city, village, township, county, or authority that is located in a county in which convention hotels are located and that either is the owner or lessee of a convention facility with 350,000 square feet or more of total exhibit space on July 30, 1985 or, if such a convention facility does not exist, will be the owner or lessee of a convention facility with 350,000 square feet or more of total exhibit space through the application of distributions under this section to the purchase or lease of a convention facility.

(4) Notwithstanding any other provision of this act, after the distributions under subsection (1), and before any distributions under section 10, for fiscal year 2004-2005 only, \$1,075,000.00 shall be distributed to the state sports tourism fund. The money distributed to the state sports tourism fund described in this subsection, including any funds appropriated in fiscal year 2005-2006 from the state convention facility development fund, shall be deducted from the money described in section 10(2)(a) before any distribution is made under section 10(2)(a).

(5) The state sports tourism fund is created within the state treasury.

(6) The state treasurer may receive money or other assets from any source for deposit into the state sports tourism fund. The state treasurer shall direct the investment of the state sports tourism fund. The state treasurer shall credit to the state sports tourism fund interest and earnings from the state sports tourism fund investments.

(7) Money in the state sports tourism fund at the close of the fiscal year shall remain in the state sports tourism fund and shall not lapse to the general fund. However, money remaining in the fund on September 30, 2006, shall lapse to the convention facility development fund.

(8) The department of treasury shall expend money from the state sports tourism fund, upon appropriation, only for grants to Super Bowl XL host committee functions related to hosting, staging, or execution of Super Bowl XL activities or to reimburse a county not more than \$500,000.00 for contributions or grants already made to the Super Bowl XL host committee for functions related to hosting, staging, or execution of Super Bowl XL activities. Money shall not be distributed to the state sports tourism fund that impairs obligations, bonds, or other evidences of indebtedness issued under this act.

(9) The department of treasury shall expend money from the state sports tourism fund, upon appropriation of not more than \$1,000,000.00, for Super Bowl XL host committee functions related to security operations of Super Bowl XL activities. Money shall not be distributed to the state sports tourism fund that impairs obligations, bonds, or other evidences of indebtedness issued under this act.

History: 1985, Act 106, Imd. Eff. July 30, 1985;—Am. 1993, Act 58, Eff. Apr. 1, 1994;—Am. 2004, Act 386, Imd. Eff. Oct. 12, 2004;—Am. 2005, Act 312, Imd. Eff. Dec. 27, 2005.

Compiler's note: On March 31, 1993, the Senate passed SB 537 and transmitted it to the House of Representatives, which, on April 29, 1993, passed SB 537, voted to give the bill immediate effect, and returned it to the Senate. On May 5, 1993, the Senate voted to give SB 537 immediate effect and ordered it enrolled. Enrolled SB 537 was presented to the Governor at 8:59 a.m. on May 6, 1993. On May 18, 1993, the Senate sent a message to the Governor respectfully requesting the return of enrolled SB 537; the Governor voluntarily complied with this request and returned enrolled SB 537 to the Senate; following the return of the bill to the Senate chamber, the Senate voted to vacate the enrollment of SB 537; a motion to reconsider the vote by which the bill had been given immediate effect was then made, and its consideration postponed.

A letter dated June 9, 1993, from Stanley D. Steinborn, Chief Assistant Attorney General, to Phillip T. Frangos, Deputy Secretary of State, advised him that "Senate Bill No. 537 is now law and it should be assigned a public act number." At 4:15 p.m. on June 9, 1993, the Secretary of State accepted for filing at the Department of State's Great Seal Office a copy of SB 537 and assigned Public Act No. 58 to the filed document. The filed copy of SB 537 was not the copy presented to the Governor and did not carry the Governor's signature.

On June 11, 1993, Dick Posthumus, Majority Leader of the Michigan Senate, John J.H. Schwarz, Assistant President Pro Tempore of the Michigan Senate, and Willis H. Snow, Secretary of the Michigan Senate filed a Complaint for Declaratory Judgment in the 30th Judicial Circuit Court on June 11, 1993, (Docket No. 93-74943), requesting the court to enter judgment in their favor, as follows:

"1) Declaring that Senate Bill 537, the original linen of which is in the possession of the Michigan Senate, and which has never been signed into law by the Governor, has not become law;

"2) Declaring that Senate Bill 537, the original linen of which is in the possession of the Michigan Senate, and which has never been signed into law by the Governor, rightfully remains before the Michigan Senate;

"3) Declaring that any action taken by the Defendants inconsistent with the above declarations is unauthorized and unlawful;

"4) Ordering the Defendant RICHARD H. AUSTIN to vacate the enrollment of Senate Bill 537 as a Public Act of 1993.

"5) Ordering any and all other relief declared appropriate by this Court."

On July 1, 1993, the Senate voted to reconsider its vote giving the bill immediate effect and then defeated a motion to give the bill immediate effect. Senate Bill 537 was ordered enrolled on the same date and presented to the Governor at 3:23 p.m. on July 6, 1993.

Also on July 1, 1993, the Senate adopted Senate Resolution No. 179 authorizing the Michigan Senate to seek legal action to vacate the assignment of a public act number to SB 537. In accordance with that resolution, an amended complaint was filed on July 14, 1993, adding the Michigan Senate as a plaintiff and requesting the court to enter judgment in plaintiffs' favor, as follows:

"1. Declaring that Senate Bill 537 has not become law, and will not become law until such time as the newly enrolled bill has been

Rendered Friday, January 12, 2007

Page 5

Michigan Compiled Laws Complete Through PA 461, 463-469, 471-474, 476, 477, 479-482, 485, 487, 490, 491, 495, 498, 499, 512, 513, 515-517, 520, 524-526, 530-533, 535-540, 542-560, 562-564, 571, 575, 580, 582, 583, 586, 587, 591, 593, 601, 604, and 617 of 2006

duly signed by the Governor, or until such time as the bill is passed by a two-thirds vote of both houses of the Legislature, in the event that the newly enrolled bill should be vetoed by the Governor, or until such time as the newly enrolled bill has remained in the possession of the Governor for a period of more than 14 days, during which time the Legislature has remained in session, without having been signed, vetoed, or otherwise returned to the Legislature by the Governor;

"2. Declaring that Senate Bill 537 was lawfully returned to the Senate, and its enrollment lawfully vacated, on May 18, 1993, and that the bill rightfully remained before the Michigan Senate from that date until its subsequent presentment to the Governor on July 6, 1993;

"3. Declaring that any action taken by the Defendants inconsistent with the above declarations is unauthorized and unlawful;

"4. Ordering the Defendant RICHARD H. AUSTIN to vacate the assignment, to Senate Bill 537, of Public Act No. 58 of the Public Acts of 1993.

"5. Declaring that Senate Bill 537 shall not take effect until the expiration of 90 days after the final adjournment of the current legislative session, in accordance with Article IV, § 27 of the Michigan Constitution, if the newly enrolled bill is signed by the Governor, is passed by a two-thirds vote of both houses of the Legislature, overriding a gubernatorial veto, or if the newly enrolled bill remains in the possession of the Governor for a period of more than 14 days, during which time the Legislature has remained in session, without having been signed, vetoed, or otherwise returned to the Legislature by the Governor, in accordance with Article IV, § 33 of the Michigan Constitution.

"6. Ordering the Defendant RICHARD H. AUSTIN to assign a new public act number to Senate Bill 537 if the newly enrolled bill is signed by the Governor, is passed by a two-thirds vote of both houses of the Legislature, overriding a gubernatorial veto, or if the newly enrolled bill remains in the possession of the Governor for a period of more than 14 days, during which time the Legislature has remained in session, without having been signed, vetoed, or otherwise returned to the Legislature by the Governor, in accordance with Article IV, § 33 of the Michigan Constitution.

"7. Ordering any and all other relief declared appropriate by this Court."

The Governor signed enrolled Senate Bill 537 at 8:10 a.m. on July 16, 1993, and filed it with the Secretary of State at 11:02 a.m. on that date. A public act number was not assigned to this filing.

On September 7, 1993, the Ingham County Circuit Court, Giddings J., determined that Plaintiffs lacked standing and that Defendants had raised a meritorious defense and were entitled to judgment as a matter of law. Defendants' Motion for Summary Disposition was granted.

Plaintiffs filed an appeal of the Circuit Court ruling with the Michigan Court of Appeals on September 13, 1993. (Court of Appeals Docket No. 168092). This appeal is currently pending.

Sec. 9 of Act 106 of 1985, being 207.629 of the Michigan Compiled Laws, as originally enacted, reads:

"Sec. 9. (1) On or before the thirtieth day of each month, the state treasurer shall make a distribution from the convention facility development fund to a qualified local governmental unit. The distribution shall be an amount equal to the sum of the collections from the excise tax levied for accommodations pursuant to this act for the previous month from the convention hotels in the county in which the convention facility is or is to be located and in any county in which convention hotels are located that is contiguous to the county in which the convention facility is located, or is to be located, and the additional liquor tax received pursuant to the convention facility promotion tax act for the previous month received in the fund. However, distributions for any state fiscal year to any qualified local governmental unit shall not exceed an amount equal to the amount pledged by the qualified local governmental unit for the payment during that state fiscal year of bonds, obligations, or other evidences of indebtedness incurred for the purposes specified in this act, plus any amount necessary to maintain a fully funded debt reserve or other reserves intended to secure the principal and interest on the bonds, obligations, or other evidences of indebtedness as contained in the resolution or ordinance authorizing their issuance.

"(2) Notwithstanding the distributions provided by subsection (1), if a local governmental unit becomes a qualified local governmental unit entitled to receive distributions from the tax imposed by the convention facility promotion tax act or from the tax imposed by this act in counties in which the convention facility is located or in a county in which a convention hotel is located that is contiguous to the county in which the convention facility is located, no other qualified local governmental unit shall be entitled to distributions pursuant to this section for which that qualified local governmental unit has previously become entitled.

"(3) A qualified local governmental unit shall be a city, village, township, county, or authority that is located in a county in which convention hotels are located and that either is the owner or lessee of a convention facility with 350,000 square feet or more of total exhibit space on the effective date of this act or, if such a convention facility does not exist, will be the owner or lessee of a convention facility with 350,000 square feet or more of total exhibit space through the application of distributions under this section to the purchase or lease of a convention facility."

207.630 Transfer of money to general fund; distribution; substance abuse treatment.

Sec. 10. (1) Any money remaining in the convention facility development fund at the end of the state fiscal year shall be transferred to the general fund of the state treasury to be distributed in the next state fiscal year pursuant to subsection (2).

(2) Money transferred from the convention facility development fund to the general fund pursuant to subsection (1) shall be distributed in the following order of priority in the following amounts:

(a) An amount equal to the difference, if any, between the tax imposed pursuant to this act in the preceding state fiscal year that is designated pursuant to section 9 to a qualified local governmental unit and the tax imposed pursuant to this act that is designated pursuant to section 9 in the state fiscal year prior to the preceding state fiscal year for the same local governmental unit shall be distributed to that local governmental unit. This subdivision shall not apply unless a tax has been imposed under this act in the entire 2 state fiscal years immediately preceding the state fiscal year in which a distribution under this subdivision is made. Any amount distributed pursuant to this subdivision shall be used by the local governmental unit only for the retirement of outstanding bonds, obligations, or other evidences of indebtedness incurred for which distributions pursuant to section 9 are pledged. A distribution under this subdivision shall not be made to the extent that the obligations, bonds, or other evidences of indebtedness cannot be retired or are not outstanding.

(b) Of the money transferred pursuant to subsection (1) and remaining after distributions under subdivision (a), an amount equal to that portion of the liquor tax collected pursuant to the convention facility promotion

Rendered Friday, January 12, 2007

Page 6 Michigan Compiled Laws Complete Through PA 461, 463-469, 471-474, 476, 477, 479-482, 485, 487, 490, 491, 495, 498, 499, 512, 513, 515-517, 520, 524-526, 530-533, 535-540, 542-560, 562-564, 571, 575, 580, 582, 583, 586, 587, 591, 593, 601, 604, and 617 of 2006

tax act from licensees in counties in which convention hotels are not located shall be distributed to those counties in which convention hotels are not located in the same proportion that the amount of tax collected pursuant to the convention facility promotion tax act in the preceding state fiscal year from the licensees in a county bears to the total tax collections pursuant to the convention facility promotion tax act in the preceding state fiscal year from all counties in which convention hotels are not located.

(c) The remaining money transferred pursuant to subsection (1) after distributions under subdivisions (a) and (b) shall be distributed to each county in the following amounts:

(i) The amount of money available to be distributed under this subdivision multiplied by the percentage of collections in the preceding state fiscal year under the convention facility promotion tax act from licensees in counties in which convention hotels are not located shall be distributed to each county in which convention hotels are not located in the same proportion that the amount of tax collected pursuant to the convention facility promotion tax act in the preceding state fiscal year from licensees in that county bears to the total tax collections from the convention facility promotion tax act in the preceding state fiscal year from all counties in which convention hotels are not located.

(ii) The amount of money available to be distributed under this subdivision multiplied by the percentage of collections in the preceding state fiscal year under the convention facility promotion tax act from licensees in counties in which convention hotels are located shall be distributed to each county in which convention hotels are located in the same proportion that the amount of tax collected pursuant to the convention facility promotion tax act in the preceding state fiscal year from licensees in that county bears to the total tax collections from the convention facility promotion tax act in the preceding state fiscal year from all counties in which convention hotels are located. However, in the calculation of the proportion represented by a county's share of distributions under this subparagraph, the amount of the tax collected from licensees in the qualified local governmental unit that received distributions under section 9 in the last state fiscal year shall not be included.

(3) A distribution to a county pursuant to this section shall be included for purposes of the calculations required to be made by section 24e of the general property tax act, Act No. 206 of the Public Acts of 1893, being section 211.24e of the Michigan Compiled Laws. If the governing body of a taxing unit approves the additional millage rate under section 24e of the general property tax act, Act No. 206 of the Public Acts of 1893, which is due to distributions pursuant to this section, then an amount equal to 50% of the distribution under this section shall be used for substance abuse treatment within the taxing unit.

History: 1985, Act 106, Imd. Eff. July 30, 1985.

207.631 Refunding bonds, obligations, or other evidences of indebtedness; purposes for issuance; dedication of tax distributions from convention facility development fund; determination by state treasurer; effect of unlawful expenditure.

Sec. 11. (1) Refunding bonds, obligations, or other evidences of indebtedness described in subsection (2) are issued subject to the revised municipal finance act, 2001 PA 34, MCL 141.2101 to 141.2821.

(2) Pursuant to the revised municipal finance act, 2001 PA 34, MCL 141.2101 to 141.2821, a local governmental unit may issue refunding bonds, obligations, or other evidences of indebtedness to refund all or a portion of the bonds, obligations, or other evidences of indebtedness issued for purposes specified in this act. If refunding bonds, obligations, or other evidences of indebtedness are issued, an assignment or pledge of distributions of taxes from the convention facility development fund for the payment of principal or interest on the refunded bonds, obligations, or other evidences shall apply, after the issuance of the refunding bonds, only to the refunding bonds, obligations, or other evidences of indebtedness and to any bonds, obligations, or other evidences of indebtedness that were not refunded and to which the assignment or pledge previously applied.

(3) A local governmental unit that refunds bonds, obligations, or other evidences of indebtedness pursuant to subsection (2) may dedicate distributions of taxes from the convention facility development fund to the payment of principal, interest, or credit support fees or other costs of issuance or of the maintenance of any required reserves for general obligation bonds, obligations, or other evidences of indebtedness issued or to be issued for purposes specified in this act but not pursuant to the authority granted in this act or may reimburse itself for such payments from such distributions. However, distributions to a local governmental unit pursuant to this subsection in any state fiscal year shall not exceed the lesser of the following:

(a) Principal, interest, or credit support fees or other costs of issuance or of the maintenance of required reserves payable in the state fiscal year on the bonds, obligations, or other evidences of indebtedness to which the distributions are dedicated.

(b) The difference between the amount that would have been distributed to the local governmental unit had it not issued refunding bonds pursuant to subsection (2) and the amount of distribution of taxes to which an

Rendered Friday, January 12, 2007

Page 7

Michigan Compiled Laws Complete Through PA 461, 463-469, 471-474, 476, 477, 479-482, 485, 487, 490, 491, 495, 498, 499, 512, 513, 515-517, 520, 524-526, 530-533, 535-540, 542-560, 562-564, 571, 575, 580, 582, 583, 586, 587, 591, 593, 601, 604, and 617 of 2006

assignment or pledge applies under subsection (2).

(4) After September 30, 1999, taxes shall not be distributed from the convention facility development fund pursuant to subsection (3).

(5) If bonds, obligations, or other evidences of indebtedness are to be issued for the purposes set forth in section 8(2), for which all or a portion of the distribution of taxes that the local governmental unit is eligible to receive are pledged or assigned as set forth in subsection (1) or (2), and if as a direct result of the acquiring, constructing, improving, enlarging, renewing, replacing, or in conjunction with these activities, repairing, furnishing, equipping, or leasing of a convention facility financed from the proceeds of the bonds, obligations, or other evidences of indebtedness, it is necessary for the state to expend money from the state trunk line fund from the proceeds of bonds issued by this state payable from deposits into the state trunk line fund, or from direct appropriations for the costs of relocating, constructing, or reconstructing highways, roads, streets, or bridges, and costs ancillary thereto, then before the issuance of the bonds, obligations, or other evidences of indebtedness, the state treasurer shall determine that the total amount of these costs to be paid from the state trunk line fund, from the proceeds of bonds or notes payable from deposits into the state trunk line fund, or from direct appropriations of this state, excluding any of the cost to be reimbursed to this state by the federal government, any local unit of government or authority or agency thereof, or any other person or entity, shall not exceed 25% of the total cost of the relocation, construction, or reconstruction of highways, roads, streets, and bridges, and costs ancillary to those costs, directly resulting from the convention facility project purposes described in section 8(2). For purposes of the validity of the bonds, obligations, or other evidences of indebtedness, the determination of the state treasurer is conclusive as to the matters stated in the determination. If after the determination by the state treasurer the total costs of relocating, constructing, and reconstructing highways, roads, streets, and bridges, and costs ancillary thereto, increase, this state shall not expend from the state trunk line fund, from the proceeds from bonds payable from deposits in the state trunk line fund, or from direct appropriations of this state, any additional funds that cause the total expenditure by this state from these sources, after any reimbursement, to exceed 25% of the total cost, as increased, of the relocation, construction, and reconstruction, including ancillary costs. An expenditure by this state in violation of this subsection does not invalidate or otherwise adversely affect any previously issued bonds, obligations, or other evidences of indebtedness described in this section or any security therefor.

History: 1985, Act 106, Imd. Eff. July 30, 1985;—Am. 1993, Act 58, Eff. Apr. 1, 1994;—Am. 2002, Act 237, Imd. Eff. Apr. 29, 2002.

Compiler's note: On March 31, 1993, the Senate passed SB 537 and transmitted it to the House of Representatives, which, on April 29, 1993, passed SB 537, voted to give the bill immediate effect, and returned it to the Senate. On May 5, 1993, the Senate voted to give SB 537 immediate effect and ordered it enrolled. Enrolled SB 537 was presented to the Governor at 8:59 a.m. on May 6, 1993. On May 18, 1993, the Senate sent a message to the Governor respectfully requesting the return of enrolled SB 537; the Governor voluntarily complied with this request and returned enrolled SB 537 to the Senate; following the return of the bill to the Senate chamber, the Senate voted to vacate the enrollment of SB 537; a motion to reconsider the vote by which the bill had been given immediate effect was then made, and its consideration postponed.

A letter dated June 9, 1993, from Stanley D. Steinborn, Chief Assistant Attorney General, to Phillip T. Frangos, Deputy Secretary of State, advised him that "Senate Bill No. 537 is now law and it should be assigned a public act number." At 4:15 p.m. on June 9, 1993, the Secretary of State accepted for filing at the Department of State's Great Seal Office a copy of SB 537 and assigned Public Act No. 58 to the filed document. The filed copy of SB 537 was not the copy presented to the Governor and did not carry the Governor's signature.

On June 11, 1993, Dick Posthumus, Majority Leader of the Michigan Senate, John J.H. Schwarz, Assistant President Pro Tempore of the Michigan Senate, and Willis H. Snow, Secretary of the Michigan Senate filed a Complaint for Declaratory Judgment in the 30th Judicial Circuit Court on June 11, 1993, (Docket No. 93-74943), requesting the court to enter judgment in their favor, as follows:

"1) Declaring that Senate Bill 537, the original linen of which is in the possession of the Michigan Senate, and which has never been signed into law by the Governor, has not become law;

"2) Declaring that Senate Bill 537, the original linen of which is in the possession of the Michigan Senate, and which has never been signed into law by the Governor, rightfully remains before the Michigan Senate;

"3) Declaring that any action taken by the Defendants inconsistent with the above declarations is unauthorized and unlawful;

"4) Ordering the Defendant RICHARD H. AUSTIN to vacate the enrollment of Senate Bill 537 as a Public Act of 1993.

"5) Ordering any and all other relief declared appropriate by this Court."

On July 1, 1993, the Senate voted to reconsider its vote giving the bill immediate effect and then defeated a motion to give the bill immediate effect. Senate Bill 537 was ordered enrolled on the same date and presented to the Governor at 3:23 p.m. on July 6, 1993.

Also on July 1, 1993, the Senate adopted Senate Resolution No. 179 authorizing the Michigan Senate to seek legal action to vacate the assignment of a public act number to SB 537. In accordance with that resolution, an amended complaint was filed on July 14, 1993, adding the Michigan Senate as a plaintiff and requesting the court to enter judgment in plaintiffs' favor, as follows:

"1. Declaring that Senate Bill 537 has not become law, and will not become law until such time as the newly enrolled bill has been duly signed by the Governor, or until such time as the bill is passed by a two-thirds vote of both houses of the Legislature, in the event that the newly enrolled bill should be vetoed by the Governor, or until such time as the newly enrolled bill has remained in the possession of the Governor for a period of more than 14 days, during which time the Legislature has remained in session, without having been signed, vetoed, or otherwise returned to the Legislature by the Governor;

"2. Declaring that Senate Bill 537 was lawfully returned to the Senate, and its enrollment lawfully vacated, on May 18, 1993, and that the bill rightfully remained before the Michigan Senate from that date until its subsequent presentment to the Governor on July 6, 1993;

"3. Declaring that any action taken by the Defendants inconsistent with the above declarations is unauthorized and unlawful;

"4. Ordering the Defendant RICHARD H. AUSTIN to vacate the assignment, to Senate Bill 537, of Public Act No. 58 of the Public Acts of 1993.

"5. Declaring that Senate Bill 537 shall not take effect until the expiration of 90 days after the final adjournment of the current legislative session, in accordance with Article IV, § 27 of the Michigan Constitution, if the newly enrolled bill is signed by the Governor, is passed by a two-thirds vote of both houses of the Legislature, overriding a gubernatorial veto, or if the newly enrolled bill remains in the possession of the Governor for a period of more than 14 days, during which time the Legislature has remained in session, without having been signed, vetoed, or otherwise returned to the Legislature by the Governor, in accordance with Article IV, § 33 of the Michigan Constitution.

"6. Ordering the Defendant RICHARD H. AUSTIN to assign a new public act number to Senate Bill 537 if the newly enrolled bill is signed by the Governor, is passed by a two-thirds vote of both houses of the Legislature, overriding a gubernatorial veto, or if the newly enrolled bill remains in the possession of the Governor for a period of more than 14 days, during which time the Legislature has remained in session, without having been signed, vetoed, or otherwise returned to the Legislature by the Governor, in accordance with Article IV, § 33 of the Michigan Constitution.

"7. Ordering any and all other relief declared appropriate by this Court."

The Governor signed enrolled Senate Bill 537 at 8:10 a.m. on July 16, 1993, and filed it with the Secretary of State at 11:02 a.m. on that date. A public act number was not assigned to this filing.

On September 7, 1993, the Ingham County Circuit Court, Giddings J., determined that Plaintiffs lacked standing and that Defendants had raised a meritorious defense and were entitled to judgment as a matter of law. Defendants' Motion for Summary Disposition was granted.

Plaintiffs filed an appeal of the Circuit Court ruling with the Michigan Court of Appeals on September 13, 1993. (Court of Appeals Docket No. 168092). This appeal is currently pending.

Sec. 11 of Act 106 of 1985, being 207.631 of the Michigan Compiled Laws, as originally enacted, reads:

"Sec. 11. (1) Before a local governmental unit may assign or pledge all or a portion of the distribution of taxes that the local governmental unit is eligible to receive under this act for payment of bonds, obligations, or other evidences of indebtedness, the local governmental unit shall submit the plans for the proposed project and financing to the state treasurer for approval. The state treasurer shall make findings regarding whether the proposed project is reasonable, whether the revenues and other funds will be sufficient to fund the proposed project, and any other projects necessary for the completion of the proposed project, and whether the proposed project and financing comply with the provisions of this act. The state treasurer shall notify the local governmental unit of the findings pursuant to this section and shall approve or disapprove the proposed project within 30 days after submission of the plans for the proposed project and financing. The findings of the state treasurer pursuant to this section shall be reviewed by the state administrative board and shall be considered conclusive.

"(2) If bonds, obligations, or other evidences of indebtedness are to be issued for the purposes set forth in section 8(2), for which all or a portion of the distribution of taxes that the local governmental unit is eligible to receive are pledged as set forth in subsection (1), and if as a direct result of the acquiring, constructing, improving, enlarging, renewing, replacing, or in conjunction with these activities, repairing, furnishing, equipping, or leasing of a convention facility financed from the proceeds of bonds, obligations, or other evidences of indebtedness, it is necessary for the state to expend money from the state trunk line fund, or from the proceeds of bonds issued by the state payable from deposits into the state trunk line fund, or to make direct appropriations for the costs of relocating, constructing, or reconstructing highways, roads, streets, and bridges, and costs ancillary thereto, then prior to the issuance of the bonds, obligations, or other evidences of indebtedness described in subsection (1), the state treasurer shall determine, which determination, for the purposes of the validity of the bonds, obligations, or other evidences of indebtedness, shall be conclusive as to the matters stated therein, that the total amount of said costs to be paid from the state trunk line fund, or the proceeds of bonds or notes payable from deposits into the state trunk line fund, or from direct appropriations of the state for this purpose excluding any of the cost to be reimbursed to the state from the federal government, from any local unit of government or authority or agency thereof, or from any other person or entity, shall not exceed 25% of the total cost of the relocation, construction, or reconstruction of highways, roads, streets, and bridges, and costs ancillary thereto, directly resulting from the convention facility project purposes described in section 8(2). If subsequent to the date of determination by the state treasurer, as required by this subsection, these costs of relocating, constructing, and reconstructing highways, roads, streets, and bridges, and costs ancillary thereto, increase, the state shall not expend from the state trunk line fund, or the proceeds from bonds payable from deposits in the state trunk line fund, or by any direct appropriations of the state for this purpose, any additional funds which cause the total expenditure by the state from these sources, after any reimbursement, to exceed 25% of the total cost, as increased, of the relocation, construction, and reconstruction including ancillary costs. An expenditure by the state in violation of the provisions of this subsection shall not invalidate or otherwise adversely affect any then previously issued bonds, obligations, or other evidences of indebtedness described in subsection (1) or any security therefor."

207.632 Transmitting payment to trustee or trustees for bonds, obligations, or other evidences of indebtedness; prohibition; exception.

Sec. 12. (1) Subject to approval pursuant to section 11, a local governmental unit may assign or pledge all or a portion of the distribution of taxes that the local governmental unit is eligible to receive under this act for payment of bonds, obligations, or other evidences of indebtedness for the purposes specified in section 8(2). If a local governmental unit assigns, pledges, or, pursuant to section 11(3), dedicates all or a portion of the distribution of taxes that the local governmental unit is eligible to receive under this act for payment of bonds, obligations, or other evidences of indebtedness incurred for the purposes specified in this act, the state treasurer may transmit to the duly appointed trustee or trustees for the bonds, obligations, or other evidences of indebtedness, if any, the payment of the distribution assigned, pledged, or dedicated by the local governmental unit.

(2) A local governmental unit shall not issue bonds, obligations, or other evidences of indebtedness to which distributions under section 9 are pledged in a principal amount greater than \$180,000,000.00. This limit does not apply to refunding bonds, obligations, or other evidences of indebtedness issued pursuant to section 11(2) or to bonds, obligations, or other evidences of indebtedness to which distributions of taxes from the

convention facility development fund are dedicated under section 11(3).

History: 1985, Act 106, Imd. Eff. July 30, 1985;—Am. 1993, Act 58, Eff. Apr. 1, 1994;—Am. 2002, Act 237, Imd. Eff. Apr. 29, 2002.

Compiler's note: On March 31, 1993, the Senate passed SB 537 and transmitted it to the House of Representatives, which, on April 29, 1993, passed SB 537, voted to give the bill immediate effect, and returned it to the Senate. On May 5, 1993, the Senate voted to give SB 537 immediate effect and ordered it enrolled. Enrolled SB 537 was presented to the Governor at 8:59 a.m. on May 6, 1993. On May 18, 1993, the Senate sent a message to the Governor respectfully requesting the return of enrolled SB 537; the Governor voluntarily complied with this request and returned enrolled SB 537 to the Senate; following the return of the bill to the Senate chamber, the Senate voted to vacate the enrollment of SB 537; a motion to reconsider the vote by which the bill had been given immediate effect was then made, and its consideration postponed.

A letter dated June 9, 1993, from Stanley D. Steinborn, Chief Assistant Attorney General, to Phillip T. Frangos, Deputy Secretary of State, advised him that "Senate Bill No. 537 is now law and it should be assigned a public act number." At 4:15 p.m. on June 9, 1993, the Secretary of State accepted for filing at the Department of State's Great Seal Office a copy of SB 537 and assigned Public Act No. 58 to the filed document. The filed copy of SB 537 was not the copy presented to the Governor and did not carry the Governor's signature.

On June 11, 1993, Dick Posthumus, Majority Leader of the Michigan Senate, John J.H. Schwarz, Assistant President Pro Tempore of the Michigan Senate, and Willis H. Snow, Secretary of the Michigan Senate filed a Complaint for Declaratory Judgment in the 30th Judicial Circuit Court on June 11, 1993, (Docket No. 93-74943), requesting the court to enter judgment in their favor, as follows:

"1) Declaring that Senate Bill 537, the original linen of which is in the possession of the Michigan Senate, and which has never been signed into law by the Governor, has not become law;

"2) Declaring that Senate Bill 537, the original linen of which is in the possession of the Michigan Senate, and which has never been signed into law by the Governor, rightfully remains before the Michigan Senate;

"3) Declaring that any action taken by the Defendants inconsistent with the above declarations is unauthorized and unlawful;

"4) Ordering the Defendant RICHARD H. AUSTIN to vacate the enrollment of Senate Bill 537 as a Public Act of 1993.

"5) Ordering any and all other relief declared appropriate by this Court."

On July 1, 1993, the Senate voted to reconsider its vote giving the bill immediate effect and then defeated a motion to give the bill immediate effect. Senate Bill 537 was ordered enrolled on the same date and presented to the Governor at 3:23 p.m. on July 6, 1993.

Also on July 1, 1993, the Senate adopted Senate Resolution No. 179 authorizing the Michigan Senate to seek legal action to vacate the assignment of a public act number to SB 537. In accordance with that resolution, an amended complaint was filed on July 14, 1993, adding the Michigan Senate as a plaintiff and requesting the court to enter judgment in plaintiffs' favor, as follows:

"1. Declaring that Senate Bill 537 has not become law, and will not become law until such time as the newly enrolled bill has been duly signed by the Governor, or until such time as the bill is passed by a two-thirds vote of both houses of the Legislature, in the event that the newly enrolled bill should be vetoed by the Governor, or until such time as the newly enrolled bill has remained in the possession of the Governor for a period of more than 14 days, during which time the Legislature has remained in session, without having been signed, vetoed, or otherwise returned to the Legislature by the Governor;

"2. Declaring that Senate Bill 537 was lawfully returned to the Senate, and its enrollment lawfully vacated, on May 18, 1993, and that the bill rightfully remained before the Michigan Senate from that date until its subsequent presentment to the Governor on July 6, 1993;

"3. Declaring that any action taken by the Defendants inconsistent with the above declarations is unauthorized and unlawful;

"4. Ordering the Defendant RICHARD H. AUSTIN to vacate the assignment, to Senate Bill 537, of Public Act No. 58 of the Public Acts of 1993.

"5. Declaring that Senate Bill 537 shall not take effect until the expiration of 90 days after the final adjournment of the current legislative session, in accordance with Article IV, § 27 of the Michigan Constitution, if the newly enrolled bill is signed by the Governor, is passed by a two-thirds vote of both houses of the Legislature, overriding a gubernatorial veto, or if the newly enrolled bill remains in the possession of the Governor for a period of more than 14 days, during which time the Legislature has remained in session, without having been signed, vetoed, or otherwise returned to the Legislature by the Governor, in accordance with Article IV, § 33 of the Michigan Constitution.

"6. Ordering the Defendant RICHARD H. AUSTIN to assign a new public act number to Senate Bill 537 if the newly enrolled bill is signed by the Governor, is passed by a two-thirds vote of both houses of the Legislature, overriding a gubernatorial veto, or if the newly enrolled bill remains in the possession of the Governor for a period of more than 14 days, during which time the Legislature has remained in session, without having been signed, vetoed, or otherwise returned to the Legislature by the Governor, in accordance with Article IV, § 33 of the Michigan Constitution.

"7. Ordering any and all other relief declared appropriate by this Court."

The Governor signed enrolled Senate Bill 537 at 8:10 a.m. on July 16, 1993, and filed it with the Secretary of State at 11:02 a.m. on that date. A public act number was not assigned to this filing.

On September 7, 1993, the Ingham County Circuit Court, Giddings J., determined that Plaintiffs lacked standing and that Defendants had raised a meritorious defense and were entitled to judgment as a matter of law. Defendants' Motion for Summary Disposition was granted.

Plaintiffs filed an appeal of the Circuit Court ruling with the Michigan Court of Appeals on September 13, 1993. (Court of Appeals Docket No. 168092). This appeal is currently pending.

Sec. 12 of Act 106 of 1985, being 207.632 of the Michigan Compiled Laws, as originally enacted, reads:

"Sec. 12. (1) Subject to approval pursuant to section 11, a local governmental unit may assign or pledge all or a portion of the distribution of taxes that the local governmental unit is eligible to receive under this act for payment of bonds, obligations, or other evidences of indebtedness for the purposes specified in section 8(2). If a local governmental unit assigns or pledges all or a portion of the distribution of taxes that the local governmental unit is eligible to receive under this act for payment of bonds, obligations, or other evidences of indebtedness incurred for the purposes specified in this act, the state treasurer may transmit to the duly appointed trustee for the bonds, obligations, or other evidences of indebtedness, if any, the payment of the distribution which is assigned or pledged by the local governmental unit.

"(2) A local governmental unit shall not issue bonds, obligations, or other evidences of indebtedness to which distributions under section 9 are pledged in a principal amount greater than \$180,000,000.00."

207.633 When pledge effective, valid, and binding; lien of pledge; filing or recording of instrument creating pledge; construction of section.

Rendered Friday, January 12, 2007

Page 10

Michigan Compiled Laws Complete Through PA 461, 463-469, 471-474, 476, 477, 479-482, 485, 487, 490, 491, 495, 498, 499, 512, 513, 515-517, 520, 524-526, 530-533, 535-540, 542-560, 562-564, 571, 575, 580, 582, 583, 586, 587, 591, 593, 601, 604, and 617 of 2006

Sec. 13. (1) Any pledge of the distributions of the tax imposed under this act shall be effective, valid, and binding from the time when the pledge is made. The pledged distributions received shall be immediately subject to the lien of the pledge, whether or not there has been physical delivery. The lien of any pledge shall be valid and binding against all parties having claims of any kind in tort, contract, or otherwise against any person receiving the distributions of the tax, whether or not the parties have notice of the pledge. The ordinance, the resolution, or any other instrument of the local governmental unit by which a pledge of the proceeds of the tax imposed pursuant to this act is created is not required to be filed or recorded except in the records of the local governmental unit to be subject to this section.

(2) This section does not constitute a continuing appropriation and shall not be construed to create an indebtedness of the state.

History: 1985, Act 106, Imd. Eff. July 30, 1985.

207.634 Bonds, obligations, or other evidences of indebtedness not debt, liability, or obligation of state; payment or refunding; statement.

Sec. 14. Bonds, obligations, or other evidences of indebtedness of the local governmental unit issued for the purposes specified in this act shall not be in any way a debt or liability of the state and shall not create or constitute any indebtedness, liability, or obligation of the state or be or constitute a pledge of the faith and credit of the state. However, all bonds, obligations, or other evidences of indebtedness issued by the local governmental unit for the purposes specified in this act, unless paid or refunded by bonds, obligations, or other evidences of indebtedness of a local governmental unit, shall be payable from the funds pledged or available for their payment as authorized in this act or as otherwise provided by law. Each bond, obligation, or other evidence of indebtedness issued for the purposes specified in this act shall contain on its face a statement to the effect that the local governmental unit is obligated to pay the principal, of the premium, if any, and the interest on the bonds, obligations, or other evidences of indebtedness from distributions under this act or as otherwise provided by law, that the state is not obligated to pay the principal of, the premium, if any, and the interest on the bonds, obligations, or other evidences of indebtedness, and that neither the faith and credit nor the taxing power of the state is pledged to the payment of the principal of, the premium, if any, and the interest on the bonds, obligations, or other evidences of indebtedness issued by the local governmental unit.

History: 1985, Act 106, Imd. Eff. July 30, 1985.

207.635 State pledge and agreement; construction of section.

Sec. 15. (1) The state pledges to and agrees with the holders of bonds, obligations, or other evidences of indebtedness issued by a local governmental unit in accordance with law that the state shall not limit or restrict the rights vested in any person or local governmental unit to do any 1 or more of the following:

(a) Establish and collect fees or other charges as are convenient or necessary to produce sufficient revenues to meet the expenses of the local governmental unit for operating the convention facilities.

(b) Fulfill the terms of any agreement made with the holders of bonds, obligations, or other evidences of indebtedness issued by the local governmental unit, or in any way impair the rights or remedies of the holders of bonds, obligations, or other evidences of indebtedness issued by the local governmental unit until the principal amount of the bonds, obligations, or other evidences of indebtedness, together with interest, and premiums, if any, on the bonds, obligations, or other evidences of indebtedness and interest on any unpaid installments of interest, and all costs and expenses in connection with an action or proceedings by or on behalf of the holders are fully met, paid, and discharged.

(2) This section shall not be construed to obligate or restrict any future legislature to make or from making the appropriation of distributions made under this act and shall not be construed to limit or prohibit the state from repealing or amending any law enacted for the imposition of taxes being distributed by this act.

History: 1985, Act 106, Imd. Eff. July 30, 1985.

207.636 Liberal construction.

Sec. 16. This act shall be construed liberally to effectuate the legislative intent and purposes of this act as complete and independent authority for the performance of each and every act and thing authorized by this act and all powers granted shall be broadly interpreted to effectuate the intent and purposes of this act and not as a limitation of powers.

History: 1985, Act 106, Imd. Eff. July 30, 1985.

207.637 Powers cumulative.

Sec. 17. The powers conferred in this act upon any county or local governmental unit shall be in addition to any other powers the county or local governmental unit shall possess by charter or statute.

History: 1985, Act 106, Imd. Eff. July 30, 1985.

207.638 Annual appropriation.

Sec. 18. There is appropriated each year from the convention facility development fund an amount sufficient to make the distributions under section 9.

History: 1985, Act 106, Imd. Eff. July 30, 1985.

207.639 Effective date of excise tax.

Sec. 19. The excise tax imposed pursuant to this act shall take effect on the first day of the calendar month, but not less than 29 days, after a facility becomes a convention hotel as certified by the state treasurer.

History: 1985, Act 106, Imd. Eff. July 30, 1985.

207.640 Duration of tax.

Sec. 20. The tax imposed by this act shall not be levied after December 31, 2015.

History: 1985, Act 106, Imd. Eff. July 30, 1985.

**State of Michigan
Convention Facility Development Fund
2005**



**Evah Cole, Revenue Sharing Specialist
Economic and Revenue Forecasting Division
Michigan Department of Treasury
September 2006**

Convention Facility Development Fund Contents

Executive Summary

Overview

Tables

1. Fund Revenue
2. Fund Distributions
3. Fund Distributions by County
4. 4% Liquor Tax Collections in Macomb, Oakland, and Wayne Counties

Convention Facility Development Fund Executive Summary

Established 1985

1. Public Acts 106 and 107 of 1985.
2. Purpose is to assist local governments in financing major convention facilities.

Revenues Deposited into Fund

1. State-wide 4% Liquor Excise Tax.
2. Tri-county Accommodations Tax (Wayne, Oakland, and Macomb Counties) with a rate of 1.5% (3% in Detroit) on hotels with 81 to 160 rooms and a rate of 5% (6% in Detroit) on hotels with more than 160 rooms.

Distributions from Fund

1. Pay annual Cobo Hall debt service to Detroit (Sec. 9(1)).
2. In Fiscal Year 2005, \$1,075,000 (Sec. 9(4)) was distributed to the State Sports Tourism Fund and \$1,000,000 in Fiscal Year 2006 (Sec. 9(9)).
3. Pay annual increase in Accommodations Tax compared to prior fiscal year to Detroit to retire Cobo Hall bonds early (Sec. 10(2)(a)).
4. Repay 4% liquor tax to 80 "out-counties" (Sec. 10(2)(b)).
5. Distribute any remaining funds to all 83 counties based on amount of liquor tax collected in each county. In distributing the tri-county share of dollars between Wayne, Oakland, and Macomb Counties, Detroit's liquor tax collections are excluded from the Wayne County total (Sec. 10(2)(c)).

Experience to Date

1. Revenue collections of \$50.4 million in FY 2005 with total collections of \$746.8 million from October 1, 1985 to September 30, 2005.
2. The 4% Liquor Tax accounts for about \$33.2 million in FY 2005 with total collections of \$486.4 million from October 1, 1985 to September 30, 2005.
3. The Accommodations Tax provided about \$17.3 million in FY 2005, totaling \$260.4 million from October 1, 1985 to September 30, 2005.
4. Debt service payments to Cobo Hall have been \$357.3 million and distributions to counties account for about \$387.4 million through September 30, 2005.

Convention Facility Development Fund Overview

In 1985, the Michigan Legislature passed two laws to help promote tourism and economic development in Michigan. Specifically, a statewide 4% Liquor Excise Tax and a Detroit tri-county Accommodations (Hotel-Motel) Tax were enacted, and the proceeds were to be distributed to qualified local governments for convention facility development. The Liquor and Accommodations Taxes became effective October 1, 1985. Both the 4% Liquor Excise and Accommodations Taxes sunset on December 31, 2015.

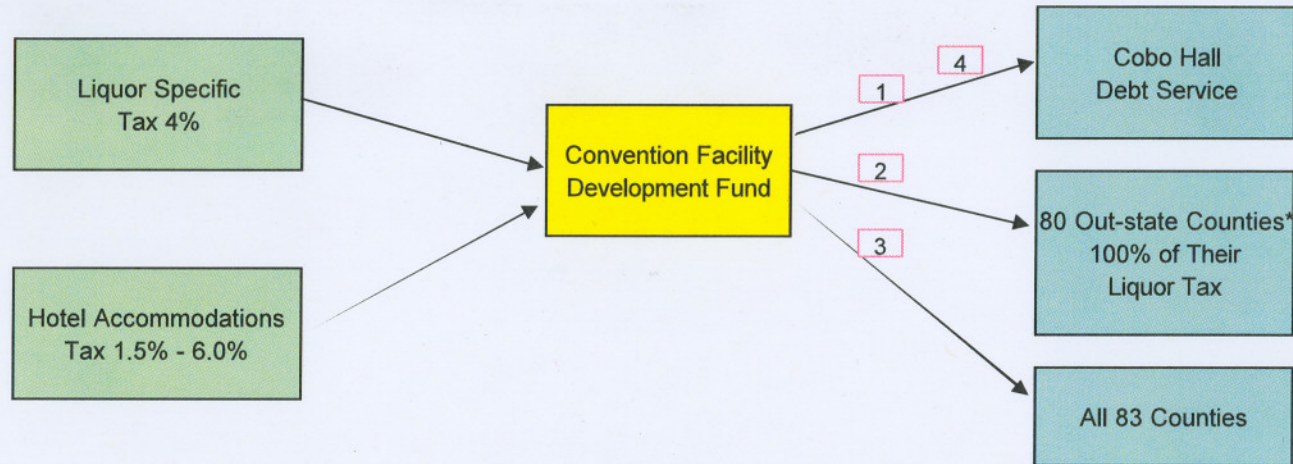
The Legislative package included earmarking the Convention Facility tax collections to first pay debt service on bonds issued to expand and improve the Cobo Hall Convention Facility in Detroit. By statute, the annual *increase* in the Accommodations Tax is also earmarked to repay the Cobo Hall bonds. However, the annual increase computed in 2005 and 2006 was first reduced by \$1,075,000 and \$1,000,000, respectively, before the annual increase in Accommodations Tax payment was made.

In FY 2005, per statute, \$1,075,000 was distributed to the State Sports Tourism Fund. Money in the State Sports Tourism Fund is to be used for grants to Super Bowl XL host committee functions related to hosting, staging, or execution of Super Bowl XL activities, or to reimburse a county, not more than \$500,000, for contributions or grants already made to the Super Bowl XL host committee for functions related to hosting, staging, or execution of Super Bowl XL activities held at Ford Field in the City of Detroit. In December 2005, the statute was amended allowing an additional \$1,000,000 be distributed for Super Bowl XL host committee functions related to security operations of Super Bowl XL activities.

Since 1985, about half of the Convention Facility tax collections have been used to repay the Cobo Hall bonds. About \$357.3 million (48%) of the \$746.8 million collected has been used to make debt service payments on the Cobo Hall bonds. However, beginning in FY 1996, more than half of each year's tax collections have been paid to counties. The growth in the Accommodations Tax collections has allowed \$10.8 million in early debt repayment and a reduction in borrowing costs. In FY 2005, after transferring \$1 million to the State Sports Tourism Fund, the growth in the Accommodations Tax collections was \$.1 million. The Cobo Hall bonds are expected to be repaid by September 30, 2015.

The balance of the Convention Facility tax collections has been distributed to counties. This distribution first returns the 4% Liquor Excise Tax collected in the 80 counties excluding Wayne, Oakland, and Macomb counties, and then distributes any remaining funds to all 83 counties. For FY 2005, the 80 out-state counties received \$1.48 for each \$1.00 of liquor tax collected in that county. One-half of county distributions not used to cut property taxes must be distributed to the county's designated substance abuse coordinating agency for substance abuse programs.

Chart 1 **Convention Facility Development Fund** **Sources and Uses**



Distributions

- 1 Cobo Hall bonds have first claim on Convention Facility Development Funds.
- 2 The 80 out-state counties have second claim.
- 3 All 83 counties split the remaining funds. One-half of distributions, not used to cut property taxes, are used for substance abuse programs.
- 4 \$1,075,000 in FY 2005, and \$1,000,000 in FY 2006 was used for the State Sports Tourism Fund and Super Bowl XL. These amounts come from the increase in the accommodations tax from the preceding year.

* Does not include Wayne, Oakland, and Macomb counties.

Table 1
Convention Facility Development Fund Revenue

	PA 106 of 1985 Accommodations <u>Section 4(1)</u>	P.A. 107 of 1985 4% Liquor Excise <u>Sections 3 & 4</u>	<u>Total</u>
FY1986	\$8,461,815	\$20,626,869	\$29,088,683
FY1987	\$8,695,863	\$20,482,434	\$29,178,297
FY1988	\$9,167,406	\$19,877,704	\$29,045,110
FY1989	\$9,922,067	\$20,048,008	\$29,970,076
FY1990	\$10,304,057	\$20,487,102	\$30,791,158
FY1991	\$9,633,015	\$21,303,948	\$30,936,962
FY1992	\$9,559,853	\$21,395,009	\$30,954,862
FY1993	\$10,303,023	\$21,897,648	\$32,200,671
FY1994	\$11,413,168	\$21,775,763	\$33,188,931
FY1995	\$12,213,041	\$21,936,166	\$34,149,208
FY1996	\$13,369,807	\$22,563,551	\$35,933,359
FY1997	\$14,008,984	\$22,750,069	\$36,759,052
FY1998	\$15,619,216	\$24,322,549	\$39,941,765
FY1999	\$16,788,904	\$25,460,802	\$42,249,706
FY2000	\$18,319,122	\$27,311,287	\$45,630,408
FY2001	\$17,476,966	\$28,484,833	\$45,961,799
FY2002	\$16,710,850	\$29,241,688	\$45,952,538
FY2003	\$15,010,089	\$30,712,901	\$45,722,990
FY2004	\$16,179,176	\$32,515,620	\$48,694,796
FY2005	\$17,250,575	\$33,178,405	\$50,428,980
Total	\$260,406,996	\$486,372,355	\$746,779,351

Individual amounts may not sum to totals, due to rounding.

Table 2
Convention Facility Development Fund Distributions

	<u>Cobo Hall Payments</u>		<u>Sub Total Cobo Hall</u>	<u>Outstate County Liquor Collections Section 10(2)(b)</u>	<u>Liquor Surplus Section 10(2)(c)</u>		<u>State Sports Tourism Fund</u>	<u>Total</u>
	<u>Debt Service</u>	<u>Special Payment</u>			<u>Tri-Counties</u>	<u>80 Counties</u>		
FY1986	\$16,392,796	\$0	\$16,392,796	\$9,356,436	\$1,824,663	\$1,514,789		\$29,088,684
FY1987	\$19,536,184	\$234,048	\$19,770,232	\$9,324,809	\$45,353	\$37,903		\$29,178,297
FY1988*	\$19,699,135	\$471,543	\$20,170,679	\$8,874,431	\$0	\$0		\$29,045,110
FY1989	\$18,712,844	\$754,661	\$19,467,505	\$9,294,025	\$648,278	\$560,268		\$29,970,076
FY1990	\$18,954,944	\$381,989	\$19,336,933	\$9,554,025	\$1,014,055	\$886,146		\$30,791,158
FY1991	\$18,681,744	\$0	\$18,681,744	\$9,977,955	\$1,210,551	\$1,066,713		\$30,936,962
FY1992	\$18,682,944	\$0	\$18,682,944	\$10,079,490	\$1,159,545	\$1,032,884		\$30,954,862
FY1993	\$18,682,514	\$743,170	\$19,425,684	\$10,354,971	\$1,275,638	\$1,144,378		\$32,200,671
FY1994	\$17,431,391	\$1,110,144	\$18,541,535	\$10,333,083	\$2,267,075	\$2,047,237		\$33,188,931
FY1995	\$17,397,681	\$837,223	\$18,234,904	\$10,441,592	\$2,867,707	\$2,605,005		\$34,149,208
FY1996**	\$16,228,977	\$1,110,849	\$17,339,826	\$10,834,970	\$4,028,463	\$3,721,532		\$35,924,791
FY1997	\$16,229,015	\$639,177	\$16,868,192	\$11,166,474	\$4,442,174	\$4,282,213		\$36,759,052
FY1998	\$16,231,980	\$1,610,232	\$17,842,213	\$11,901,476	\$5,207,968	\$4,990,109		\$39,941,765
FY1999	\$16,230,867	\$1,169,688	\$17,400,556	\$12,487,303	\$6,298,954	\$6,062,894		\$42,249,706
FY2000	\$16,285,528	\$1,530,217	\$17,815,745	\$13,486,373	\$7,252,950	\$7,075,341		\$45,630,409
FY2001***	\$16,268,203	\$0	\$16,268,203	\$14,140,244	\$8,256,564	\$8,138,940		\$46,803,951
FY2002***	\$16,278,163	\$0	\$16,278,163	\$14,657,100	\$7,065,919	\$7,109,206		\$45,110,388
FY2003	\$16,217,213	\$0	\$16,217,213	\$15,497,828	\$6,939,493	\$7,068,456		\$45,722,990
FY2004	\$16,217,163	\$94,087	\$16,311,250	\$16,449,873	\$7,341,570	\$7,517,103	\$1,075,000	\$48,694,796
FY2005	\$16,216,680	\$71,399	\$16,288,079	\$17,099,065	\$7,774,398	\$8,267,438	\$1,000,000	\$50,428,980
Total	\$346,575,963	\$10,758,428	\$357,334,391	\$235,311,523	\$76,921,315	\$75,128,555	\$2,075,000	\$746,770,785

*The Cobo Hall debt service payment was \$20,490,177.96. This amount has been reduced by the rebate of \$791,042.55 from Detroit per section 704(c) of the Bond Resolution.

**The Special Payment made in FY 96 was reduced by \$8,567.95 due to a carryforward adjustment.

*** In FY 2001, the section 10(2)(c) distribution amount was incorrectly computed, which caused the FY 2001 amount to be overpaid by \$842,149. In FY 2002, the section 10(2)(c) distribution was reduced by the amount overpaid in FY 2001.

Individual amounts may not sum to totals, due to rounding.

Table 3
Convention Facility Development Fund Distributions
By County
FY86 to FY90

<u>County</u>	<u>FY86</u>	<u>FY87</u>	<u>FY88</u>	<u>FY89</u>	<u>FY90</u>
MACOMB	\$414,594.80	\$10,348.72	\$0.00	\$148,892.75	\$235,608.70
OAKLAND	692,768.49	17,257.18	0.00	248,440.69	385,707.51
WAYNE, NON-DET.	<u>717,299.37</u>	<u>17,747.11</u>	<u>0.00</u>	<u>250,944.49</u>	<u>392,738.35</u>
Tri-County Subtotal	1,824,662.66	45,353.01	0.00	648,277.93	1,014,054.56
ALCONA	23,074.15	22,505.78	21,118.55	21,962.52	23,900.23
ALGER	19,097.81	17,268.64	16,219.84	18,576.85	20,363.95
ALLEGAN	117,192.85	102,171.11	100,763.47	112,428.04	119,597.21
ALPENA	72,560.20	63,599.00	61,675.07	70,028.05	73,810.34
ANTRIM	47,536.07	40,540.98	40,295.30	46,656.29	50,512.99
ARENAC	29,549.46	28,227.49	25,849.59	30,125.51	31,783.88
BARAGA	15,425.83	14,877.53	14,166.43	16,383.09	18,375.36
BARRY	60,906.69	51,975.88	49,272.25	52,944.54	54,889.12
BAY	198,240.77	171,443.99	161,380.48	177,327.09	185,070.46
BENZIE	30,196.24	27,238.85	25,985.04	28,601.38	30,169.86
BERRIEN	321,329.90	274,881.43	266,123.75	297,537.49	309,527.57
BRANCH	47,983.57	40,827.22	39,332.37	43,465.69	44,112.96
CALHOUN	338,934.58	287,435.23	265,803.88	288,279.94	301,098.10
CASS	45,475.63	37,617.49	35,019.63	39,163.45	38,614.70
CHARLEVOIX	61,922.60	54,783.90	55,402.15	62,900.96	68,902.43
CHEBOYGAN	56,245.45	52,644.90	50,843.11	56,357.31	61,135.84
CHIPPEWA	91,054.81	87,159.41	93,576.61	113,867.94	125,051.58
CLARE	55,507.19	50,047.21	49,239.16	53,680.25	56,970.12
CLINTON	65,093.29	55,175.66	49,211.13	54,869.37	57,569.63
CRAWFORD	31,699.95	28,645.26	28,156.48	32,551.94	34,435.48
DELTA	74,697.85	64,359.14	59,326.92	67,304.24	71,876.48
DICKINSON	28,356.50	24,500.94	24,303.38	25,948.15	30,681.04
EATON	168,416.21	143,210.21	132,318.80	144,718.06	153,190.21
EMMET	85,445.20	75,591.82	73,412.86	83,183.13	91,452.37
GENESEE	1,204,361.01	995,649.34	902,558.69	981,066.13	1,031,352.54
GLADWIN	35,279.81	31,353.60	29,645.19	33,389.17	37,588.17
GOGEBIC	20,551.83	17,625.07	16,779.13	19,565.15	20,496.85
GRAND TRAVERSE	181,878.71	160,928.43	159,039.07	183,622.13	194,505.92
GRATIOT	42,351.96	36,733.03	33,149.19	35,013.80	37,436.49
HILLSDALE	36,399.12	30,149.50	28,429.91	30,596.77	33,049.82
HOUGHTON	70,085.05	61,952.15	58,516.87	63,336.39	66,001.80
HURON	68,642.30	59,870.89	58,082.66	62,684.84	66,939.78
INGHAM	653,669.98	567,669.06	531,574.56	577,376.36	605,523.38
IONIA	61,094.76	53,498.24	50,524.27	54,741.43	57,392.32
IOSCO	66,590.81	61,484.41	59,624.37	65,991.80	71,066.68
IRON	24,881.92	22,245.09	20,591.94	22,885.81	26,463.72
ISABELLA	78,545.34	66,861.39	66,005.85	73,338.91	79,482.63
JACKSON	274,194.80	238,648.35	224,550.32	250,727.47	269,087.31
KALAMAZOO	502,971.67	428,827.82	411,011.61	450,567.89	477,757.93
KALKASKA	22,159.61	18,260.94	16,413.00	19,013.70	21,183.66
KENT	1,087,634.42	934,951.80	893,125.71	989,395.04	1,029,490.07
KEWEENAW	4,402.96	3,948.37	3,339.47	3,899.52	4,111.92
LAKE	32,670.94	28,038.64	27,657.88	30,845.78	32,913.57
LAPEER	92,950.73	77,907.51	78,320.45	90,395.02	95,384.85
LEELANAU	42,923.83	39,627.59	39,114.97	44,782.74	46,836.46

Table 3
Convention Facility Development Fund Distributions
By County
FY86 to FY90

<u>County</u>	<u>FY86</u>	<u>FY87</u>	<u>FY88</u>	<u>FY89</u>	<u>FY90</u>
LENAWEE	120,393.24	100,797.73	94,139.12	102,331.60	107,093.35
LIVINGSTON	169,340.98	154,134.38	149,286.21	172,023.66	181,041.42
LUCE	15,356.32	13,567.35	13,053.68	14,464.63	15,928.18
MACKINAC	43,517.94	39,397.71	38,506.23	43,262.64	50,299.33
MANISTEE	59,163.08	50,593.76	47,631.47	50,973.50	51,730.32
MARQUETTE	134,479.14	112,779.21	106,059.48	117,020.34	123,572.74
MASON	54,742.09	48,069.09	45,260.21	50,814.00	55,275.39
MECOSTA	69,468.34	59,773.90	54,320.89	61,136.56	64,532.16
MENOMINEE	24,838.82	23,075.29	21,565.58	23,764.72	23,192.16
MIDLAND	120,786.50	101,717.77	96,407.22	109,664.24	115,312.49
MISSAUKEE	14,205.88	12,700.33	11,828.94	13,065.81	13,798.22
MONROE	340,567.56	281,605.36	264,899.11	300,774.14	329,933.55
MONTCALM	75,610.90	64,840.83	61,067.33	67,105.57	68,491.29
MONTMORENCY	26,873.66	25,118.81	23,583.82	25,051.39	27,382.70
MUSKEGON	360,531.62	310,121.56	296,323.18	328,087.86	357,160.98
NEWAYGO	55,473.46	49,727.54	45,863.07	52,080.78	54,902.94
OCEANA	39,429.40	34,194.77	32,107.43	35,882.42	37,220.60
OGEMAW	37,509.23	34,208.82	33,068.32	35,446.65	37,375.54
ONTONAGON	16,336.89	15,163.42	14,345.16	17,458.48	19,045.31
OSCEOLA	28,608.35	26,012.29	24,602.17	27,033.74	28,506.91
OSCODA	15,063.57	14,763.77	15,184.47	17,472.65	19,432.36
OTSEGO	51,872.14	47,089.38	47,172.92	52,907.41	56,047.38
OTTAWA	259,247.55	226,971.42	223,158.58	255,874.32	267,738.58
PRESQUE ISLE	30,406.77	27,633.92	25,953.72	29,257.82	30,715.49
ROSCOMMON	77,456.61	68,051.18	66,371.92	72,411.25	77,204.20
SAGINAW	503,692.68	434,330.69	401,733.78	439,437.03	459,712.08
SAINT CLAIR	303,560.59	274,359.56	270,659.34	315,487.37	359,044.66
SAINT JOSEPH	79,227.79	68,406.23	64,290.82	71,075.82	72,296.92
SANILAC	50,040.06	43,242.36	40,795.18	44,266.21	47,178.81
SCHOOLCRAFT	18,234.17	15,629.32	14,482.50	15,350.49	16,480.54
SHIAWASSEE	80,538.74	69,709.25	65,070.06	71,260.73	76,296.54
TUSCOLA	54,832.57	46,338.38	42,832.49	45,492.82	48,020.43
VAN BUREN	117,959.35	101,859.79	95,641.24	104,063.24	111,995.16
WASHTENAW	673,594.99	563,740.68	531,823.38	597,050.10	622,496.32
WEXFORD	<u>58,080.29</u>	<u>50,025.45</u>	<u>48,491.05</u>	<u>53,346.14</u>	<u>56,557.76</u>
Subtotal	10,871,225.63	9,362,711.59	8,874,431.43	9,854,293.26	10,440,170.59
Total to All Counties	12,695,888.29	9,408,064.60	8,874,431.43	10,502,571.19	11,454,225.15
Sec 9(1) to Detroit	16,392,795.55	19,536,183.75	20,490,177.96	18,712,843.75	18,954,943.75
Sec 10(2)(a) to Detroit	<u>0.00</u>	<u>234,048.33</u>	<u>471,543.48</u>	<u>754,660.78</u>	<u>381,989.27</u>
Total Distribution	\$29,088,683.84	\$29,178,296.68	\$29,836,152.87	\$29,970,075.72	\$30,791,158.17

Table 3
Convention Facility Development Fund Distributions
By County
FY91 to FY95

<u>County</u>	<u>FY91</u>	<u>FY92</u>	<u>FY93</u>	<u>FY94</u>	<u>FY95</u>
MACOMB	279,002.89	267,551.09	298,078.03	534,192.41	685,828.45
OAKLAND	465,042.85	445,745.39	494,403.87	881,553.82	1,117,698.69
WAYNE, NON-DET.	466,504.95	446,248.09	483,155.66	851,329.10	1,064,179.68
Tri-County Subtotal	1,210,550.69	1,159,544.57	1,275,637.56	2,267,075.33	2,867,706.82
ALCONA	26,060.41	26,158.54	27,124.44	28,552.29	29,981.02
ALGER	22,460.50	22,157.53	23,161.38	23,766.53	25,787.58
ALLEGAN	130,385.87	134,729.53	139,020.05	153,963.42	162,861.94
ALPENA	76,017.00	76,315.29	79,814.38	86,154.11	88,700.45
ANTRIM	53,537.90	53,172.95	55,404.29	59,038.23	62,505.54
ARENAC	32,269.61	32,433.89	33,704.87	36,587.87	39,275.58
BARAGA	19,086.75	18,879.49	19,840.45	22,452.27	22,780.51
BARRY	59,419.65	60,390.19	61,951.46	66,828.09	67,875.40
BAY	197,576.58	198,649.23	206,414.07	222,553.08	230,153.51
BENZIE	32,940.78	31,965.62	33,242.91	36,465.38	38,462.94
BERRIEN	331,169.58	328,705.34	331,257.84	361,031.43	370,394.78
BRANCH	46,222.34	45,168.67	46,142.79	50,316.98	51,350.53
CALHOUN	314,861.90	320,474.84	323,913.07	346,106.20	361,256.41
CASS	39,763.02	41,200.73	43,528.16	45,973.31	45,968.77
CHARLEVOIX	74,462.91	73,227.07	78,394.01	84,642.34	89,623.61
CHEBOYGAN	66,104.86	66,908.86	70,261.87	75,828.11	80,956.80
CHIPPEWA	129,896.60	126,165.26	122,868.94	132,515.09	137,072.44
CLARE	60,046.72	60,708.32	64,369.63	67,449.45	69,370.54
CLINTON	59,726.56	62,314.91	64,128.36	68,661.33	72,723.38
CRAWFORD	34,127.26	36,621.80	37,545.30	39,210.97	41,090.10
DELTA	76,144.10	75,478.27	76,978.82	81,990.63	85,521.62
DICKINSON	26,870.76	25,934.84	29,067.09	30,003.45	29,867.64
EATON	162,335.70	161,396.98	171,038.18	183,072.68	195,050.72
EMMET	96,661.65	96,148.53	103,025.65	108,594.54	112,243.04
GENESEE	1,091,558.08	1,095,533.18	1,124,988.95	1,212,521.30	1,295,156.24
GLADWIN	38,916.11	40,072.09	42,020.60	44,743.53	46,741.50
GOGEBIC	20,078.06	20,333.83	20,724.16	22,581.42	25,120.49
GRAND TRAVERSE	209,244.55	210,768.57	228,752.78	255,841.82	272,099.05
GRATIOT	37,636.35	38,125.40	41,963.98	42,963.76	45,172.80
HILLSDALE	34,995.14	35,026.10	36,016.50	37,540.51	39,500.50
HOUGHTON	71,713.39	71,453.38	73,947.21	78,629.82	82,982.20
HURON	70,826.79	69,017.23	72,203.11	75,323.95	78,347.90
INGHAM	629,693.23	631,024.10	643,168.10	706,888.50	742,704.60
IONIA	59,528.87	59,961.85	63,749.54	68,797.09	70,329.22
IOSCO	76,094.87	77,643.06	78,735.38	86,423.67	91,267.24
IRON	24,619.69	25,249.38	26,052.15	25,561.97	27,133.41
ISABELLA	86,376.90	88,747.95	91,096.69	101,422.83	110,817.14
JACKSON	280,554.38	276,530.03	286,438.12	310,517.77	330,364.64
KALAMAZOO	500,484.64	506,916.44	522,356.65	566,581.35	591,244.35
KALKASKA	23,376.92	23,871.48	26,180.18	27,703.30	29,858.48
KENT	1,081,943.54	1,088,826.69	1,133,400.16	1,256,139.38	1,344,509.83
KEWEENAW	4,480.46	4,216.94	4,648.33	5,017.95	5,970.03
LAKE	35,723.75	34,540.56	34,664.74	37,226.06	38,824.38
LAPEER	100,947.54	100,267.43	103,245.52	114,915.51	125,434.71
LEELANAU	49,929.83	48,589.68	48,750.15	56,157.85	59,330.80

Table 3
Convention Facility Development Fund Distributions
By County
FY91 to FY95

<u>County</u>	<u>FY91</u>	<u>FY92</u>	<u>FY93</u>	<u>FY94</u>	<u>FY95</u>
LENAWEE	110,512.25	113,011.85	117,278.88	126,083.55	133,491.23
LIVINGSTON	198,159.82	206,022.88	217,754.40	249,970.73	271,887.02
LUCE	17,270.42	17,307.82	18,317.44	19,612.99	21,279.22
MACKINAC	50,852.43	50,616.24	53,517.93	59,552.52	64,134.63
MANISTEE	54,579.39	54,446.04	57,479.14	61,155.00	62,657.06
MARQUETTE	131,448.48	132,619.48	136,185.81	144,777.11	145,570.45
MASON	61,941.66	62,251.97	64,872.17	69,771.30	74,236.63
MECOSTA	65,981.72	66,192.28	70,721.02	76,413.19	79,976.08
MENOMINEE	24,311.87	23,741.17	25,933.05	27,945.30	29,913.85
MIDLAND	119,219.64	119,594.88	126,216.57	133,078.62	142,714.94
MISSAUKEE	14,874.48	15,437.85	16,635.07	18,005.39	18,734.92
MONROE	345,172.24	342,872.64	360,225.49	367,627.16	367,230.10
MONTCALM	74,697.43	75,424.53	78,901.86	85,008.31	91,071.53
MONTMORENCY	29,170.41	30,545.64	32,165.49	33,726.17	32,833.36
MUSKEGON	377,609.32	376,514.11	388,558.19	418,281.78	443,063.20
NEWAYGO	61,778.72	62,641.35	65,536.76	70,302.93	73,728.54
OCEANA	39,980.83	37,823.09	39,610.79	41,443.43	43,706.02
OGEMAW	41,198.20	42,056.30	43,487.84	47,466.96	49,858.79
ONTONAGON	18,407.55	19,744.19	20,477.92	22,266.88	23,468.26
OSCEOLA	29,810.56	29,950.71	32,867.55	35,313.35	36,447.05
OSCODA	21,944.31	23,240.24	25,544.80	29,094.47	31,643.37
OTSEGO	62,637.37	64,895.31	71,187.37	71,575.16	78,714.10
OTTAWA	289,703.43	293,795.08	312,527.85	340,728.31	370,685.46
PRESQUE ISLE	31,334.70	32,105.67	31,933.00	33,190.05	33,666.61
ROSCOMMON	82,500.45	83,350.12	86,756.18	91,875.52	97,150.93
SAGINAW	477,053.79	486,397.41	501,777.42	531,183.92	559,410.70
SAINT CLAIR	416,368.40	416,690.46	402,511.48	392,413.45	398,209.08
SAINT JOSEPH	76,995.44	80,265.42	81,016.75	87,045.51	87,734.85
SANILAC	48,993.82	49,537.18	53,386.20	57,943.11	61,318.84
SCHOOLCRAFT	17,639.87	17,048.95	18,078.06	18,832.49	19,399.96
SHIAWASSEE	80,315.37	85,297.57	91,846.85	95,399.24	103,705.66
TUSCOLA	50,430.65	50,578.58	54,674.09	58,011.10	61,508.94
VAN BUREN	119,872.43	121,045.84	126,742.87	136,112.77	139,183.54
WASHTENAW	644,770.79	645,970.57	664,344.73	712,318.19	757,844.16
WEXFORD	60,257.53	61,318.46	64,977.75	71,537.19	76,633.16
Subtotal	11,044,667.87	11,112,373.93	11,499,349.78	12,380,320.27	13,046,596.60
Total to All Counties	12,255,218.56	12,271,918.50	12,774,987.34	14,647,395.60	15,914,303.42
Sec 9(1) to Detroit	18,681,743.76	18,682,943.75	18,682,513.75	17,431,391.08	17,397,681.28
Sec 10(2)(a) to Detroit	0.00	0.00	743,170.10	1,110,144.15	837,223.04
Total Distribution	30,936,962.32	30,954,862.25	32,200,671.19	33,188,930.83	34,149,207.74

Table 3
Convention Facility Development Fund Distributions
By County
FY96 to FY00

<u>County</u>	<u>FY96</u>	<u>FY97</u>	<u>FY98</u>	<u>FY99</u>	<u>FY00</u>
MACOMB	\$967,838.20	\$1,063,086.61	\$1,257,928.15	\$1,520,280.20	\$1,764,196.20
OAKLAND	1,580,313.61	1,738,701.10	2,051,417.86	2,487,955.06	2,873,477.30
WAYNE, NON-DET.	<u>1,480,311.04</u>	<u>1,640,386.10</u>	<u>1,898,621.98</u>	<u>2,290,718.60</u>	<u>2,615,276.30</u>
Tri-County Subtotal	4,028,462.85	4,442,173.81	5,207,967.99	6,298,953.86	7,252,949.80
ALCONA	32,911.10	35,083.23	37,040.34	38,398.24	43,488.40
ALGER	27,851.05	28,587.86	32,942.65	33,956.08	34,812.70
ALLEGAN	183,989.74	192,585.84	221,075.59	246,801.17	278,420.80
ALPENA	96,104.81	103,385.87	109,508.03	116,875.09	122,263.70
ANTRIM	72,159.50	79,597.40	83,622.28	95,014.02	108,731.20
ARENAC	43,597.69	52,139.97	51,160.28	52,751.62	58,189.50
BARAGA	24,639.83	26,895.33	26,672.76	28,249.38	27,252.40
BARRY	75,762.37	89,370.93	91,797.98	99,717.66	113,201.40
BAY	264,973.52	281,915.29	312,702.52	329,475.39	356,050.50
BENZIE	44,324.25	47,432.62	55,358.52	65,494.86	69,972.50
BERRIEN	410,881.47	419,139.82	468,950.04	505,445.94	552,082.40
BRANCH	59,406.41	61,820.54	73,796.82	84,581.65	96,219.30
CALHOUN	391,688.04	411,947.58	449,396.13	485,749.26	531,642.30
CASS	49,059.13	50,571.73	52,305.59	60,075.40	66,461.80
CHARLEVOIX	98,987.46	105,722.43	118,766.78	129,853.75	140,225.30
CHEBOYGAN	90,583.24	99,658.48	108,240.04	119,156.38	133,773.70
CHIPPEWA	160,563.00	158,828.16	155,791.05	158,950.66	165,670.50
CLARE	77,646.41	85,741.57	90,031.95	98,142.03	104,246.40
CLINTON	86,264.57	92,606.40	99,659.77	110,581.94	121,597.90
CRAWFORD	45,937.09	46,938.76	51,305.53	58,124.10	73,786.80
DELTA	94,484.47	96,604.77	105,564.93	117,468.87	125,779.90
DICKINSON	32,550.37	33,428.94	35,773.29	37,662.90	41,431.30
EATON	213,454.66	225,428.29	252,854.16	274,717.44	302,753.20
EMMET	127,325.05	134,563.60	151,840.47	181,735.41	201,673.50
GENESEE	1,439,234.42	1,495,724.74	1,634,360.62	1,741,889.83	1,905,010.20
GLADWIN	51,963.66	54,998.10	62,784.48	70,133.70	75,983.90
GOGEBIC	28,517.15	27,306.41	24,712.13	28,287.62	29,038.30
GRAND TRAVERSE	302,104.33	321,722.32	350,879.90	398,792.75	452,808.50
GRATIOT	49,977.58	53,800.13	53,690.34	56,896.08	65,142.50
HILLSDALE	43,369.03	45,632.80	49,469.59	57,720.75	65,312.00
HOUGHTON	87,765.46	91,933.09	104,879.49	112,568.25	122,277.00
HURON	85,153.57	88,581.25	96,122.46	102,209.62	110,244.50
INGHAM	826,180.66	877,484.10	955,681.62	1,031,228.73	1,153,328.80
IONIA	81,502.40	84,582.41	94,443.37	99,074.17	105,737.30
IOSCO	100,990.55	105,133.95	116,085.51	121,611.22	133,691.80
IRON	28,458.40	29,470.99	32,033.67	35,733.23	39,882.70
ISABELLA	130,446.15	148,365.02	169,539.05	200,604.28	230,794.10
JACKSON	364,751.97	401,532.97	431,026.04	477,369.70	514,506.50
KALAMAZOO	657,280.91	692,842.83	761,886.80	837,210.87	957,419.50
KALKASKA	33,176.44	35,060.65	38,261.15	42,867.77	45,200.80
KENT	1,508,390.78	1,635,118.79	1,840,725.89	2,049,006.54	2,301,936.30
KEWEENAW	5,965.71	4,595.70	4,214.15	5,162.67	7,239.40
LAKE	42,304.31	47,178.13	48,695.08	52,250.79	57,987.30
LAPEER	145,902.49	156,212.72	175,576.08	192,333.95	220,027.80
LEELANAU	68,019.60	74,747.87	85,150.38	95,098.03	103,180.70

Table 3
Convention Facility Development Fund Distributions
By County
FY96 to FY00

<u>County</u>	<u>FY96</u>	<u>FY97</u>	<u>FY98</u>	<u>FY99</u>	<u>FY00</u>
LENAWEE	150,830.05	164,144.55	172,969.78	196,922.52	216,106.60
LIVINGSTON	314,483.50	327,469.58	380,061.38	429,560.97	491,149.10
LUCE	22,542.94	24,026.30	24,704.54	27,029.91	27,302.10
MACKINAC	72,467.26	77,591.62	78,990.87	90,997.84	100,361.20
MANISTEE	68,384.32	74,652.76	76,586.36	89,515.88	101,127.30
MARQUETTE	157,688.61	161,985.10	175,532.13	196,364.45	218,044.60
MASON	79,337.29	89,620.66	93,096.22	101,855.98	118,807.80
MECOSTA	90,851.73	102,975.20	108,212.98	121,333.13	130,179.50
MENOMINEE	32,035.04	29,420.57	31,181.02	36,267.87	40,580.30
MIDLAND	158,971.15	167,502.98	183,816.52	201,533.70	215,666.60
MISSAUKEE	19,911.47	22,253.11	24,807.06	26,259.96	27,809.10
MONROE	407,986.26	412,290.67	431,546.09	476,221.76	517,813.10
MONTCALM	98,243.93	105,667.04	115,540.18	127,348.40	136,211.80
MONTMORENCY	36,958.45	39,246.85	40,860.90	42,315.62	49,810.20
MUSKEGON	492,925.13	514,834.89	573,095.19	636,465.83	701,974.70
NEWAYGO	79,712.08	89,535.34	93,461.11	104,263.23	115,464.50
OCEANA	48,343.41	52,664.03	56,427.27	65,880.19	73,271.80
OGEMAW	54,539.41	59,476.86	68,224.09	73,026.19	79,266.40
ONTONAGON	24,874.24	23,188.26	23,473.74	27,016.13	28,054.20
OSCEOLA	40,685.51	46,613.09	47,600.39	52,265.58	58,831.00
OSCODA	34,805.42	37,977.46	38,951.25	42,714.84	44,216.90
OTSEGO	89,600.66	97,764.94	104,465.01	118,399.80	127,592.90
OTTAWA	412,340.59	435,431.71	497,539.12	557,564.33	621,214.50
PRESQUE ISLE	35,812.18	37,525.96	39,372.92	42,878.73	46,688.70
ROSCOMMON	108,430.97	114,342.16	119,737.92	130,196.22	141,211.50
SAGINAW	621,799.37	664,970.96	695,256.37	750,448.24	813,966.30
SAINT CLAIR	442,461.09	465,852.67	503,307.72	547,157.31	598,256.60
SAINT JOSEPH	97,351.58	103,313.10	109,128.09	120,652.12	139,457.20
SANILAC	68,920.95	73,841.71	76,439.90	80,368.48	85,132.00
SCHOOLCRAFT	20,549.95	22,336.24	27,442.62	29,392.20	32,790.00
SHIAWASSEE	116,801.93	125,365.30	135,545.45	147,304.04	161,405.70
TUSCOLA	69,364.31	73,569.83	77,786.02	82,174.10	87,751.40
VAN BUREN	158,248.54	158,865.68	181,053.23	200,408.20	215,874.90
WASHTENAW	856,034.22	927,779.14	1,027,045.22	1,129,491.49	1,306,411.40
WEXFORD	<u>85,607.72</u>	<u>92,570.26</u>	<u>91,950.53</u>	<u>111,571.62</u>	<u>125,434.60</u>
Subtotal	14,556,502.06	15,448,686.96	16,891,584.49	18,550,196.65	20,561,713.80
Total to All Counties	18,584,964.91	19,890,860.77	22,099,552.48	24,849,150.51	27,814,663.60
Sec 9(1) to Detroit	16,228,977.14	16,229,014.98	16,231,980.45	16,230,867.35	16,285,527.52
Sec 10(2)(a) to Detroit	<u>1,110,848.60</u>	<u>639,176.53</u>	<u>1,610,232.27</u>	<u>1,169,688.18</u>	<u>1,530,217.46</u>
Total Distribution	\$35,924,790.65	\$36,759,052.28	\$39,941,765.20	\$42,249,706.04	\$45,630,408.58

Table 3
Convention Facility Development Fund Distributions
By County
FY01 to FY05

<u>County</u>	<u>FY01</u>	<u>FY02</u>	<u>FY03</u>	<u>FY04</u>	<u>FY05</u>
MACOMB	2,003,094.00	1,734,402.00	1,705,344.00	1,815,930.00	1,942,918.00
OAKLAND	3,277,454.00	2,819,512.00	2,808,180.00	2,970,573.00	3,124,527.00
WAYNE, NON-DET.	2,976,016.00	2,512,005.00	2,425,969.00	2,555,067.00	2,706,953.00
Tri-County Subtotal	8,256,564.00	7,065,919.00	6,939,493.00	7,341,570.00	7,774,398.00
ALCONA	49,664.00	50,441.00	51,824.00	51,227.00	53,075.00
ALGER	36,938.00	36,432.00	36,531.00	36,228.00	38,436.00
ALLEGAN	308,138.00	299,161.00	317,595.00	346,809.00	367,067.00
ALPENA	132,035.00	127,545.00	129,156.00	137,167.00	145,773.00
ANTRIM	119,340.00	116,793.00	117,063.00	130,311.00	135,945.00
ARENAC	62,880.00	63,204.00	63,848.00	64,102.00	67,499.00
BARAGA	27,722.00	25,589.00	26,634.00	28,191.00	29,804.00
BARRY	123,419.00	119,845.00	120,551.00	129,359.00	139,290.00
BAY	382,786.00	373,350.00	379,815.00	395,378.00	421,601.00
BENZIE	81,077.00	81,120.00	85,027.00	92,442.00	99,727.00
BERRIEN	594,297.00	581,000.00	607,060.00	623,186.00	654,033.00
BRANCH	103,093.00	101,157.00	102,609.00	112,999.00	118,635.00
CALHOUN	555,173.00	535,093.00	549,174.00	570,138.00	599,831.00
CASS	71,264.00	70,626.00	77,724.00	82,772.00	90,427.00
CHARLEVOIX	156,912.00	148,846.00	150,773.00	159,932.00	173,269.00
CHEBOYGAN	142,614.00	135,988.00	141,145.00	148,824.00	153,466.00
CHIPPEWA	165,274.00	155,051.00	161,833.00	170,019.00	178,037.00
CLARE	110,820.00	104,588.00	109,983.00	115,497.00	120,095.00
CLINTON	133,055.00	129,081.00	132,119.00	146,176.00	164,087.00
CRAWFORD	75,514.00	69,976.00	72,866.00	74,596.00	80,513.00
DELTA	131,824.00	129,611.00	135,601.00	142,073.00	151,789.00
DICKINSON	44,520.00	44,934.00	45,068.00	47,048.00	49,539.00
EATON	340,049.00	338,737.00	342,030.00	373,236.00	393,462.00
EMMET	222,925.00	215,296.00	226,933.00	241,775.00	262,925.00
GENESEE	2,034,417.00	1,962,645.00	2,020,946.00	2,091,599.00	2,160,880.00
GLADWIN	80,280.00	78,638.00	80,624.00	84,938.00	86,121.00
GOGEBIC	31,918.00	28,936.00	29,659.00	30,606.00	32,469.00
GRAND TRAVERSE	496,093.00	489,105.00	513,897.00	560,896.00	598,366.00
GRATIOT	69,942.00	69,185.00	71,685.00	78,357.00	82,146.00
HILLSDALE	68,232.00	66,069.00	66,536.00	73,623.00	75,758.00
HOUGHTON	127,210.00	124,634.00	129,997.00	141,711.00	150,219.00
HURON	114,572.00	106,276.00	112,601.00	118,317.00	130,649.00
INGHAM	1,293,915.00	1,284,419.00	1,337,581.00	1,445,233.00	1,502,432.00
IONIA	112,105.00	109,454.00	114,352.00	126,257.00	136,919.00
IOSCO	144,469.00	138,499.00	140,968.00	145,319.00	156,637.00
IRON	42,998.00	41,356.00	40,818.00	42,236.00	42,243.00
ISABELLA	261,957.00	259,144.00	272,513.00	293,658.00	334,130.00
JACKSON	576,836.00	546,195.00	553,855.00	574,264.00	619,852.00
KALAMAZOO	1,042,299.00	1,046,553.00	1,088,279.00	1,172,428.00	1,260,915.00
KALKASKA	47,031.00	46,384.00	49,283.00	52,881.00	54,570.00
KENT	2,507,775.00	2,471,639.00	2,584,383.00	2,792,678.00	2,960,118.00
KEWEENAW	8,291.00	8,151.00	9,898.00	10,101.00	9,654.00
LAKE	59,049.00	56,419.00	57,550.00	60,240.00	62,162.00
LAPEER	245,312.00	237,658.00	246,902.00	271,367.00	288,796.00
LEELANAU	105,422.00	102,792.00	105,202.00	111,304.00	112,669.00

Table 3
Convention Facility Development Fund Distributions
By County
FY01 to FY05

<u>County</u>	<u>FY01</u>	<u>FY02</u>	<u>FY03</u>	<u>FY04</u>	<u>FY05</u>
LENAAWEE	231,466.00	225,770.00	226,531.00	247,544.00	264,116.00
LIVINGSTON	562,017.00	554,849.00	607,879.00	653,712.00	734,561.00
LUCE	28,436.00	27,128.00	27,042.00	28,027.00	30,007.00
MACKINAC	106,064.00	101,479.00	102,359.00	108,458.00	112,723.00
MANISTEE	106,311.00	102,879.00	108,399.00	111,968.00	114,980.00
MARQUETTE	225,458.00	223,543.00	230,753.00	253,974.00	276,674.00
MASON	126,408.00	124,498.00	131,300.00	140,678.00	147,186.00
MECOSTA	146,576.00	148,155.00	160,802.00	171,518.00	181,360.00
MENOMINEE	42,233.00	40,413.00	42,835.00	44,677.00	46,798.00
MIDLAND	238,355.00	225,290.00	230,645.00	245,974.00	262,346.00
MISSAUKEE	30,095.00	30,543.00	31,543.00	33,869.00	36,647.00
MONROE	566,228.00	559,017.00	587,406.00	623,626.00	624,104.00
MONTCALM	149,134.00	146,866.00	150,706.00	167,093.00	180,810.00
MONTMORENCY	53,766.00	49,969.00	49,021.00	54,930.00	57,333.00
MUSKEGON	742,925.00	722,349.00	732,437.00	767,869.00	804,819.00
NEWAYGO	122,006.00	121,595.00	122,515.00	132,395.00	138,439.00
OCEANA	80,165.00	75,805.00	75,051.00	82,353.00	89,873.00
OGEMAW	83,992.00	80,986.00	85,652.00	91,057.00	97,398.00
ONTONAGON	29,876.00	28,621.00	29,528.00	30,396.00	30,730.00
OSCEOLA	60,915.00	58,004.00	58,128.00	59,798.00	57,837.00
OSCODA	43,897.00	44,304.00	43,114.00	45,102.00	47,231.00
OTSEGO	135,622.00	131,237.00	135,531.00	140,606.00	147,883.00
OTTAWA	684,644.00	661,155.00	692,488.00	729,581.00	790,813.00
PRESQUE ISLE	50,025.00	48,346.00	49,328.00	53,105.00	55,170.00
ROSCOMMON	150,432.00	144,470.00	149,464.00	160,858.00	161,101.00
SAGINAW	876,095.00	847,801.00	868,019.00	916,831.00	956,811.00
SAINT CLAIR	626,867.00	598,084.00	607,686.00	654,804.00	695,803.00
SAINT JOSEPH	146,910.00	140,695.00	142,550.00	157,746.00	174,234.00
SANILAC	87,951.00	86,738.00	86,213.00	93,994.00	103,906.00
SCHOOLCRAFT	34,226.00	32,245.00	32,493.00	33,885.00	37,132.00
SHIAWASSEE	171,245.00	172,247.00	178,612.00	182,520.00	189,371.00
TUSCOLA	96,244.00	93,924.00	95,326.00	98,107.00	106,465.00
VAN BUREN	233,994.00	231,038.00	245,771.00	246,709.00	261,523.00
WASHTENAW	1,429,182.00	1,429,886.00	1,499,337.00	1,557,692.00	1,652,316.00
WEXFORD	137,968.00	128,762.00	139,329.00	148,022.00	151,973.00
Subtotal	22,279,184.00	21,766,306.00	22,566,284.00	23,966,976.00	25,366,503.00
Total to All Counties	30,535,748.00	28,832,225.00	29,505,777.00	31,308,546.00	33,140,901.00
Sec 9(1) to Detroit	16,268,202.50	16,278,162.50	16,217,212.50	16,217,162.50	16,216,680.16
Sec 10(2)(a) to Detroit	0.00	0.00	0.00	94,087.05	71,398.81
State Sports Tourism Fund				1,075,000.00	1,000,000.00
Total Distribution	46,803,950.50	45,110,387.50	45,722,989.50	48,694,795.55	50,428,979.97

Table 3
Convention Facility Development Fund Distributions
By County
Cumulative 1986 - 2005

<u>County</u>	<u>Cumulative 1986 to 2005</u>
MACOMB	18,649,115.20
OAKLAND	30,480,729.42
WAYNE, NON-DET.	27,791,470.82
Tri-County Subtotal	76,921,315.44
ALCONA	693,590.24
ALGER	551,575.95
ALLEGAN	4,034,756.63
ALPENA	1,968,487.39
ANTRIM	1,567,776.94
ARENAC	899,179.81
BARAGA	453,917.41
BARRY	1,688,767.61
BAY	5,446,856.48
BENZIE	1,037,244.75
BERRIEN	8,608,034.78
BRANCH	1,369,240.84
CALHOUN	8,227,996.46
CASS	1,083,611.54
CHARLEVOIX	2,087,549.70
CHEBOYGAN	1,910,735.95
CHIPPEWA	2,789,246.05
CLARE	1,604,179.95
CLINTON	1,824,702.20
CRAWFORD	993,641.82
DELTA	1,964,479.01
DICKINSON	687,489.59
EATON	4,671,469.50
EMMET	2,892,750.82
GENESEE	29,421,452.27
GLADWIN	1,106,214.61
GOGEBIC	495,305.60
GRAND TRAVERSE	6,541,345.83
GRATIOT	1,041,368.39
HILLSDALE	953,426.04
HOUGHTON	1,891,812.55
HURON	1,746,665.85
INGHAM	17,996,775.78
IONIA	1,664,044.24
IOSCO	2,038,327.32
IRON	620,915.07
ISABELLA	3,143,846.23
JACKSON	7,801,802.37
KALAMAZOO	14,475,835.26
KALKASKA	672,737.08
KENT	33,491,187.94
KEWEENAW	117,308.58
LAKE	876,941.91
LAPEER	3,159,857.31
LEELANAU	1,439,629.48

Table 3
Convention Facility Development Fund Distributions
By County
Cumulative 1986 - 2005

<u>County</u>	<u>Cumulative 1986 to 2005</u>
LENAWEE	3,221,533.30
LIVINGSTON	7,025,364.03
LUCE	432,403.84
MACKINAC	1,445,149.39
MANISTEE	1,505,212.38
MARQUETTE	3,404,529.13
MASON	1,740,022.46
MECOSTA	2,030,479.68
MENOMINEE	634,722.61
MIDLAND	3,314,813.82
MISSAUKEE	433,024.59
MONROE	8,507,146.23
MONTCALM	2,119,839.93
MONTMORENCY	760,662.47
MUSKEGON	10,345,946.54
NEWAYGO	1,711,422.35
OCEANA	1,081,232.48
OGEMAW	1,175,294.60
ONTONAGON	462,471.63
OSCEOLA	839,830.25
OSCODA	635,697.88
OTSEGO	1,832,800.85
OTTAWA	8,923,201.83
PRESQUE ISLE	764,450.24
ROSCOMMON	2,183,372.13
SAGINAW	12,806,727.74
SAINT CLAIR	9,289,583.78
SAINT JOSEPH	2,100,392.64
SANILAC	1,340,206.81
SCHOOLCRAFT	473,668.36
SHIAWASSEE	2,399,857.43
TUSCOLA	1,393,431.71
VAN BUREN	3,307,961.78
WASHTENAW	19,229,128.38
WEXFORD	1,814,413.51
Subtotal	310,440,077.91
Total to All Counties	387,361,393.35
Sec 9(1) to Detroit	347,367,005.98
Sec 10(2)(a) to Detroit	10,758,428.05
State Sports Tourism Fund	2,075,000.00
Total Distribution	747,561,827.38

Table 4
4% Liquor Tax Collections
Macomb, Oakland, and Wayne Counties
1986 - 2005

	<u>Macomb</u>	<u>Oakland</u>	<u>Wayne (Non-Detroit)</u>	<u>Detroit</u>	<u>Total Tri-County</u>
FY1986	\$1,588,614	\$2,654,500	\$2,748,496	\$4,278,823	\$11,270,433
FY1987	\$1,603,335	\$2,673,667	\$2,749,573	\$4,131,050	\$11,157,625
FY1988	\$1,567,042	\$2,624,707	\$2,637,874	\$3,905,393	\$10,735,017
FY1989	\$1,586,331	\$2,646,933	\$2,673,609	\$3,847,110	\$10,753,983
FY1990	\$1,634,681	\$2,676,084	\$2,724,864	\$3,897,448	\$10,933,077
FY1991	\$1,685,990	\$2,810,213	\$2,819,048	\$4,008,155	\$11,323,406
FY1992	\$1,681,907	\$2,802,090	\$2,805,250	\$4,026,273	\$11,315,519
FY1993	\$1,761,112	\$2,921,050	\$2,854,593	\$4,005,922	\$11,542,676
FY1994	\$1,770,791	\$2,922,257	\$2,822,066	\$3,927,566	\$11,442,680
FY1995	\$1,810,740	\$2,950,974	\$2,809,672	\$3,923,189	\$11,494,575
FY1996	\$1,862,538	\$3,041,212	\$2,848,766	\$3,976,065	\$11,728,581
FY1997	\$1,866,509	\$3,052,716	\$2,880,100	\$3,784,270	\$11,583,595
FY1998	\$1,988,591	\$3,242,976	\$3,001,429	\$4,188,078	\$12,421,073
FY1999	\$2,086,888	\$3,415,214	\$3,144,468	\$4,326,929	\$12,973,499
FY2000	\$2,250,239	\$3,665,131	\$3,335,794	\$4,573,751	\$13,824,914
FY2001	\$2,336,185	\$3,822,456	\$3,470,892	\$4,715,056	\$14,344,589
FY2002	\$2,430,597	\$3,952,711	\$3,525,419	\$4,675,861	\$14,584,588
FY2003	\$2,565,903	\$4,225,258	\$3,650,174	\$4,773,738	\$15,215,073
FY2004	\$2,757,565	\$4,510,939	\$3,879,976	\$4,917,267	\$16,065,747
FY2005	\$2,859,057	\$4,597,827	\$3,983,356	\$4,639,099	\$16,079,340
Total	\$39,694,615	\$65,208,914	\$61,365,417	\$84,521,044	\$250,789,990

Individual amounts may not sum to totals, due to rounding.